

EXHIBIT B

GROOM LAW GROUP

Lonie A. Hassel
(202) 861-6634
lah@groom.com

March 29, 2006

VIA FEDERAL EXPRESS

David Sherbin, General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

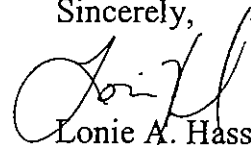
Re: Statement for Professional Services Rendered During
the Period Ending February 28, 2006

Dear Mr. Sherbin:

Enclosed is our statement for professional services rendered to Delphi Corporation ("Delphi") from February 1, 2006 through February 28, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$45,260.64) and 100% of the expenses (\$276.83) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

I would be happy to discuss any questions you may have about the bill.

Sincerely,



Lonie A. Hassel

Enclosures

cc: John Wm. Butler, Jr., Esq.
Alicia M. Leonhard, Esq.
Robert J. Rosenberg, Esq.
Marissa Wesley, Esq.
Marlane Melican, Esq.

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Ave., N.W. • Washington, D.C. 20006-5811
202-857-0620 • Fax: 202-659-4503 • www.groom.com

GROOM LAW GROUP, CHARTERED

1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006-5811
FEI #52-1219029

March 13, 2006

Bill Number 10029490

File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Professional services rendered for the period ending February 28, 2006.

| | | |
|---------------------------|--------------|---------------------|
| DEBTOR REPRESENTATION | \$ 59,339.50 | |
| Less 10 Percent | \$ -5,933.95 | |
| BANKRUPTCY ADMINISTRATION | \$ 3,522.50 | |
| Less 10 Percent | \$ -352.25 | |
| Total Fees | | \$ 56,575.80 |
| DEBTOR REPRESENTATION | \$ 265.28 | |
| BANKRUPTCY ADMINISTRATION | \$ 11.55 | |
| Total Disbursements | | <u>\$ 276.83</u> |
| Total | | <u>\$ 56,852.63</u> |

Payment may be made by wire transfer or ACH to:

Groom Law Group, Chartered
PNC Financial Services Group, Inc.
Washington, D.C. 20006
ABA Transit Number 054000030 (ACH)
ABA Transit Number 031000053 (WIRE)
Account Number 5300759951

Remittance address:

Groom Law Group, Chartered
Department # 0589
Washington, DC 20073-0589

GROOM LAW GROUP, CHARTERED

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

March 13, 2006

Bill Number 10029490

File Number 013580

DELPHI CORPORATION

David Sherbin

General Counsel

Delphi Corporation

5725 Delphi Drive

Troy, MI 48098

FOR PROFESSIONAL SERVICES

Re: DEBTOR REPRESENTATION

File Number 013580-00004

Through February 28, 2006

| | | | |
|----------|-----|--|----------|
| 02/01/06 | GMF | Review 412(d) options. | 0.50 Hrs |
| 02/01/06 | GMF | Conference call with client regarding funding options. | 0.50 Hrs |
| 02/01/06 | GMF | Research and review pending legislation. | 0.30 Hrs |
| 02/01/06 | LAH | Revise waiver tables and e-mail to F. Kuplicki regarding same. | 0.30 Hrs |
| 02/01/06 | TSG | Telephone calls with actuary client regarding plan contributions. | 1.00 Hrs |
| 02/01/06 | LAH | Research regarding waiver issues for conference call. | 0.50 Hrs |
| 02/01/06 | LAH | Telephone call with D. Wohleen et al. regarding funding options. | 1.70 Hrs |
| 02/01/06 | LAH | Follow-up research from conference call regarding legislation, other options. | 0.70 Hrs |
| 02/01/06 | LAH | Telephone call with F. Kuplicki regarding options telephone call, COBRA issues. | 0.30 Hrs |
| 02/01/06 | LAH | Review and revise COBRA slides. | 0.30 Hrs |
| 02/01/06 | TSG | Conference with LAH regarding PBGC work-out authority. | 0.20 Hrs |
| 02/01/06 | WME | Telephone call to K. Cobb re: pension freeze. | 0.30 Hrs |
| 02/01/06 | WME | Review and revise Q&As regarding pension freeze. | 2.70 Hrs |
| 02/01/06 | BLW | Analyze legislation provisions on PBGC restructuring. | 0.50 Hrs |
| 02/02/06 | GMF | Review Senate bill language and options regarding same. | 0.60 Hrs |
| 02/02/06 | LAH | Draft options outline. | 0.50 Hrs |
| 02/02/06 | LAH | Draft declarations for 1113/1114 motion. | 2.00 Hrs |
| 02/02/06 | LAH | Analyze bill provision regarding PBGC and chart from K. Cobb regarding same. | 1.00 Hrs |
| 02/02/06 | TSG | Review PSTA issue with LAH. | 0.20 Hrs |
| 02/02/06 | WME | Review law re: plan amendment issues. | 8.00 Hrs |
| 02/02/06 | BLW | Conversation with LAH re: status of pension conference, PBGC workout program. | 0.30 Hrs |
| 02/03/06 | LAH | Draft options memorandum regarding pension plans. | 1.00 Hrs |
| 02/03/06 | LAH | Telephone call with K. Cobb et al. regarding legislation. | 1.00 Hrs |
| 02/05/06 | TSG | Conference call regarding 1113 brief. | 2.50 Hrs |
| 02/06/06 | LTM | Analyze plan amendment issues. | 0.20 Hrs |
| 02/06/06 | LAH | Telephone calls and e-mail from and to K. Williams regarding conference call on benefit figures. | 0.30 Hrs |
| 02/06/06 | LAH | Telephone call with F. Kuplicki regarding conference call on benefit figures. | 0.10 Hrs |

GROOM LAW GROUP, CHARTERED

1701 Pennsylvania Avenue, N.W.

Suite 1200

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FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| 02/06/06 | LAH | Review spreadsheet regarding benefit figures for conference call. | 0.20 Hrs |
| 02/06/06 | LAH | Telephone call with actuary, client, other representatives regarding declarations for 1113/1114 motion. | 1.70 Hrs |
| 02/06/06 | LAH | Follow-up telephone call with F. Kuplicki regarding actuaries' declarations. | 0.20 Hrs |
| 02/07/06 | LAH | Research regarding plan amendment issue. | 0.50 Hrs |
| 02/07/06 | LAH | Prepare for and telephone call with K. Cobb et al. regarding plan amendment issue. | 1.00 Hrs |
| 02/07/06 | WME | Analyze plan amendment issues. | 2.00 Hrs |
| 02/08/06 | LAH | Research and draft options memorandum regarding pension plans. | 1.00 Hrs |
| 02/08/06 | LAH | Telephone call with K. Cobb et al. regarding plan amendment issue. | 0.50 Hrs |
| 02/08/06 | LAH | Telephone call with A. Pasricha et al. regarding benefits proposal. | 0.70 Hrs |
| 02/08/06 | LAH | Draft outline regarding 414(l) requirements. | 0.50 Hrs |
| 02/08/06 | WME | Email to K. Cobb re: plan amendment issues. | 1.50 Hrs |
| 02/08/06 | WME | Analyze plan amendment issues. | 1.50 Hrs |
| 02/08/06 | WME | Conversations with IRS officials re: plan amendment issues. | 0.50 Hrs |
| 02/09/06 | LAH | Review material for telephone call regarding benefit figures. | 0.30 Hrs |
| 02/09/06 | LAH | Conference call with K. Williams et al. regarding benefit figures. | 1.00 Hrs |
| 02/09/06 | LAH | Final review, sign and arrange for filing PBGC Form 10. | 0.30 Hrs |
| 02/09/06 | LAH | Draft memorandum regarding funding options. | 2.30 Hrs |
| 02/09/06 | WME | Email to K. Cobb re: benefit protection issues. | 1.00 Hrs |
| 02/10/06 | LAH | Revise options memorandum regarding contributions. | 2.50 Hrs |
| 02/10/06 | LAH | Review and revise 1113/1114 draft brief. | 2.00 Hrs |
| 02/10/06 | LAH | Telephone call with F. Kuplicki regarding contribution issues. | 0.20 Hrs |
| 02/10/06 | LAH | Analyze actuarial information. | 0.50 Hrs |
| 02/10/06 | LAH | Revise actuaries' declarations. | 1.80 Hrs |
| 02/10/06 | TSG | Review and revise options memorandum. | 0.50 Hrs |
| 02/10/06 | BLW | Review and comment on draft memo on pension plan contributions options. | 0.30 Hrs |
| 02/13/06 | LAH | Revise actuaries' declarations for 1113/1114 brief. | 3.00 Hrs |
| 02/13/06 | LAH | Telephone call with F. Kuplicki et al. regarding actuaries' declarations for 1113/1114 brief. | 0.80 Hrs |
| 02/13/06 | LAH | Telephone call with J. Sheehan, F. Kuplicki et al. regarding OPEB issues. | 0.50 Hrs |
| 02/13/06 | LAH | Telephone call with T. Jerman, et al. regarding pension liability information for 1113/1114 brief. | 0.50 Hrs |
| 02/13/06 | LAH | E-mails from and to O'Melveny counsel regarding declarations for 1113/1114 brief. | 0.20 Hrs |
| 02/13/06 | LAH | Analyze actuarial information (including telephone call with actuary) regarding document request. | 0.50 Hrs |
| 02/13/06 | LAH | Research regarding funding information for actuaries' declarations. | 0.50 Hrs |
| 02/14/06 | LAH | Review actuaries' report. | 0.50 Hrs |
| 02/14/06 | LAH | Review and revise actuaries' declarations. | 1.50 Hrs |
| 02/14/06 | WME | Review and provide comments to K. Cobb re: early retirement benefits. | 1.00 Hrs |
| 02/15/06 | GMF | Review 1113 issues. | 0.20 Hrs |

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| | | | |
|----------|-----|---|----------|
| 02/15/06 | LAH | Telephone calls with K. Williams et al. regarding actuaries' declarations. | 0.50 Hrs |
| 02/15/06 | LAH | Telephone call with F. Kuplicki regarding revisions to 1113/1114 brief. | 0.50 Hrs |
| 02/15/06 | LAH | Review and revise 1113/1114 brief. | 3.00 Hrs |
| 02/15/06 | LAH | Review and revise actuaries' declarations. | 3.80 Hrs |
| 02/15/06 | LAH | Analyze actuarial information for declarations. | 1.00 Hrs |
| 02/16/06 | LAH | Telephone call with F. Kuplicki, K. Williams, S. Dameron-Clark regarding declarations. | 0.90 Hrs |
| 02/16/06 | LAH | Revise actuaries' declarations. | 2.00 Hrs |
| 02/16/06 | LAH | Review and revise 1113/1114 brief and motion. | 2.00 Hrs |
| 02/16/06 | LAH | Telephone call with F. Kuplicki, B. Sax regarding next steps. | 0.30 Hrs |
| 02/16/06 | LAH | Telephone call with J. Kastin regarding changes to 1113/1114 brief. | 0.30 Hrs |
| 02/17/06 | GMF | Research and review termination issue. | 0.10 Hrs |
| 02/17/06 | LAH | Telephone call with F. Kuplicki, FTI representatives regarding treatment of benefit claims in bankruptcy. | 0.50 Hrs |
| 02/20/06 | LAH | Labor strategy telephone call regarding 1113/1114 issues. | 2.30 Hrs |
| 02/22/06 | LAH | Telephone call with Skadden, O'Melveny counsel regarding 1113/1114 scheduling. | 0.50 Hrs |
| 02/22/06 | LAH | Telephone call with FTI regarding pension plan claims. | 1.30 Hrs |
| 02/22/06 | LAH | Research regarding contribution credit issue. | 1.00 Hrs |
| 02/22/06 | LAH | Telephone call with F. Kuplicki regarding contribution issue. | 0.30 Hrs |
| 02/22/06 | LAH | Review and revise note regarding contribution issue. | 0.70 Hrs |
| 02/22/06 | LAH | Draft note to F. Kuplicki regarding PBGC premium change. | 0.30 Hrs |
| 02/22/06 | TSG | Analyze contribution issues. | 0.40 Hrs |
| 02/23/06 | GMF | Research funding allocation issue. | 0.50 Hrs |
| 02/23/06 | LAH | Two telephone calls with client, advisors regarding contribution issues. | 1.50 Hrs |
| 02/23/06 | LAH | Telephone call with F. Kuplicki regarding contribution issues. | 0.30 Hrs |
| 02/23/06 | LAH | Research regarding contribution issues. | 2.50 Hrs |
| 02/23/06 | LAH | Outline contribution issues. | 1.20 Hrs |
| 02/23/06 | LAH | Telephone calls and e-mails to and from co-counsel regarding 1113/1114 brief. | 0.30 Hrs |
| 02/23/06 | WME | Telephone calls with K. Cobb, others re: funding contributions. | 1.50 Hrs |
| 02/23/06 | WME | Discuss funding issues with LAH. | 0.50 Hrs |
| 02/23/06 | WME | Research and analyze funding issues. | 3.00 Hrs |
| 02/24/06 | LAH | Telephone calls with F. Kuplicki regarding retiree health issue. | 0.30 Hrs |
| 02/24/06 | LAH | Research regarding retiree health issue. | 0.40 Hrs |
| 02/24/06 | LAH | Review 1113/1114 materials. | 1.00 Hrs |
| 02/24/06 | LAH | Draft memorandum regarding contribution issue. | 0.50 Hrs |
| 02/24/06 | CLK | Analyze retiree health benefit issue. | 0.30 Hrs |
| 02/24/06 | LCG | Research re: PBGC amendment procedure. | 0.50 Hrs |
| 02/27/06 | LAH | Revise memorandum regarding contribution issue. | 1.30 Hrs |
| 02/27/06 | LAH | Review and revise 1113/1114 brief and issues. | 4.00 Hrs |
| 02/28/06 | LAH | Revise memorandum regarding contribution issues. | 1.00 Hrs |
| 02/28/06 | LAH | Research regarding contribution issues. | 1.50 Hrs |

\$ 59,339.50

| | | | |
|------------------------------|----------|--------|-------------|
| GARY M. FORD - Principal | 2.70 Hrs | 735/hr | \$ 1,984.50 |
| LOUIS T. MAZAWAY - Principal | 0.20 Hrs | 665/hr | \$ 133.00 |

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DELPHI CORPORATION

| | | | |
|---------------------------------|------------------|--------|--------------------|
| THOMAS S. GIGOT - Principal | 4.80 Hrs | 565/hr | \$ 2,712.00 |
| LONIE A. HASSEL - Principal | 71.90 Hrs | 565/hr | \$ 40,623.50 |
| WILLIAM M. EVANS - Principal | 23.50 Hrs | 550/hr | \$ 12,925.00 |
| BRIGEN L. WINTERS - Principal | 1.10 Hrs | 530/hr | \$ 583.00 |
| CHRISTINE L. KELLER - Principal | 0.30 Hrs | 495/hr | \$ 148.50 |
| LARS C. GOLUMBIC - Associate | 0.50 Hrs | 460/hr | \$ 230.00 |
| | <hr/> 105.00 Hrs | | <hr/> \$ 59,339.50 |

DISBURSEMENTS

Through February 28, 2006

| | |
|----------------------|----------|
| Duplication Services | \$ 84.30 |
| Postage | \$ 1.83 |
| Research Services | \$ 81.23 |
| Shipping | \$ 83.84 |
| Sprint Telecom | \$ 14.08 |

TOTAL DISBURSEMENTS THIS MATTER

\$ 265.28

Re: BANKRUPTCY ADMINISTRATION

File Number 013580-00005

Through February 28, 2006

| | | | |
|----------|-----|--|----------|
| 02/07/06 | SAH | Review issues relating to fee application. | 0.20 Hrs |
| 02/09/06 | SAH | Research regarding requirements for quarterly fee application. | 0.40 Hrs |
| 02/20/06 | SAH | Review and revise January bill, correspondence and summary description for compliance with Bankruptcy Order. | 1.80 Hrs |
| 02/21/06 | SAH | Revise billing records for consistency with Bankruptcy Court orders. | 0.30 Hrs |
| 02/24/06 | SAH | Review and revise January bill and summary of same. | 0.40 Hrs |
| 02/24/06 | JJS | Prepare January fee charts. | 1.50 Hrs |
| 02/27/06 | SAH | Research regarding court requirements for quarterly fee application. | 1.50 Hrs |
| 02/28/06 | SAH | Prepare Motion in Support of First Interim Fee Application. | 2.70 Hrs |
| 02/28/06 | JJS | Prepare fee and payment charts for the first fee application. | 1.90 Hrs |

\$ 3,522.50

| | | | |
|------------------------------------|-----------------|--------|-------------------|
| SARAH A. HUCK - Associate | 7.30 Hrs | 415/hr | \$ 3,029.50 |
| JACQUELINE J. SHARKEY - Accountant | 3.40 Hrs | 145/hr | \$ 493.00 |
| | <hr/> 10.70 Hrs | | <hr/> \$ 3,522.50 |

DISBURSEMENTS

Through February 28, 2006

GROOM LAW GROUP, CHARTERED

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

Duplication Services

\$ 11.55

TOTAL DISBURSEMENTS THIS MATTER

\$ 11.55

| | |
|---|---------------|
| TOTAL FEES | \$ 62,862.00 |
| FEES DISCOUNTED UNDER BILLING ARRANGEMENT | \$ - 6,286.20 |
| TOTAL DISBURSEMENTS | \$ 276.83 |
| TOTAL DUE THIS STATEMENT | \$ 56,852.63 |

PREVIOUS BILLS OUTSTANDING

| | | |
|----------|----------|-----------|
| 10027562 | 11/10/05 | 5,360.31 |
| 10028076 | 12/09/05 | 10,497.06 |
| 10028570 | 01/11/06 | 2,866.95 |
| 10029062 | 02/13/06 | 34,152.55 |

| | |
|-----------|--------------|
| TOTAL A/R | \$ 52,876.87 |
|-----------|--------------|

| | |
|-----------|---------------|
| TOTAL DUE | \$ 109,729.50 |
|-----------|---------------|

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue N.W.
Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|-------------------------|
| -----X | : | |
| In re: | : | |
| | : | Chapter 11 |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| -----X | : | |

**SUMMARY OF PROFESSIONAL SERVICES RENDERED AND
DISBURSEMENTS INCURRED BY GROOM LAW GROUP, CHARTERED,
SPECIAL EMPLOYEE BENEFITS COUNSEL FOR THE DEBTORS, FOR THE
PERIOD FROM FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006**

By Order dated November 4, 2005, the Bankruptcy Court authorized the employment and retention of Groom Law Group, Chartered ("Groom") as special employee benefits counsel to Debtors in the above-captioned action. Pursuant to that Order and in accordance with the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members in the above-captioned action, Groom hereby provides certain summary information regarding the professional services provided to Debtors by Groom for the period February 1,

2006 through and including February 28, 2006 (the "Compensation Period"). Additional detailed information regarding the professional services rendered and disbursements incurred is contained in the attached fee statements for the Compensation Period.

BRIEF DESCRIPTION OF PROFESSIONAL SERVICES RENDERED

The following is a summary of the professional services rendered by Groom during the Compensation Period. This summary is organized in accordance with Groom's internal system of project or work codes.

- **0004 – Debtor Representation:** During the Compensation Period, Groom provided Debtors with analysis and advice regarding issues related to proposed pension legislation, plan contributions, plan amendment, and 1113/1114 briefing.
- **0005 – Bankruptcy Administration:** During the Compensation Period, Groom professionals ensured compliance with the Bankruptcy Court's rules, orders and procedures, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special employee benefits counsel to Debtors.

SERVICES RENDERED BY GROOM LAW GROUP, CHARTERED
COMMENCING FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

| <u>NAME</u> | <u>YEAR OF ADMISSION</u> | <u>RATE</u> | <u>HOURS</u> | <u>AMOUNT</u> |
|---------------------------------|------------------------------|-------------|--------------|---------------|
| <u>PARTNERS</u> | | | | |
| Gary M. Ford | 1977 | \$735 | 2.70 | 1,984.50 |
| Louis T. Mazawey | 1975 | \$665 | .20 | 133.00 |
| Lonie A. Hassel | 1980 | \$565 | 71.90 | 40,623.50 |
| Thomas S. Gigot | 1984 | \$565 | 4.80 | 2,712.00 |
| William M. Evans | 1986 | \$550 | 23.50 | 12,925.00 |
| Brigen L. Winters | 1994 | \$530 | 1.10 | 583.00 |
| Christine L. Keller | 1996 | \$495 | .30 | 148.50 |
| TOTAL PARTNERS | | | 104.50 | \$59,109.50 |
| | | | | |
| <u>ASSOCIATES</u> | | | | |
| Lars C. Golumbic | 1998 | \$460 | .50 | 230.00 |
| Sarah A. Huck | 2000 | \$415 | 7.30 | 3,029.50 |
| TOTAL ASSOCIATES | | | 7.80 | \$3,259.50 |
| | | | | |
| <u>PARAPROFESSIONALS</u> | | | | |
| Jacqueline J. Sharkey | N/A | \$145 | 3.40 | 493.00 |
| TOTAL PARA- PROFESSIONALS | | | 3.40 | \$ 493.00 |
| | | | | |
| TOTAL | | | 115.70 | \$62,862.00 |
| TOTAL FEES AFTER 10% DISCOUNT | | | | \$56,575.80 |
| 80% OF FEES AFTER DISCOUNT | | | | \$45,260.64 |

ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
GROOM LAW GROUP, CHARTERED
COMMENCING FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

| Disbursements | Amount |
|----------------------------|------------------|
| | |
| | |
| DUPLICATION | 95.85 |
| SHIPPING | 83.84 |
| RESEARCH SERVICES | 81.23 |
| TELEPHONE (SPRINT TELECOM) | 14.08 |
| POSTAGE | 1.83 |
| TOTAL | \$ 276.83 |

SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING FEBRUARY 1, 2006 THROUGH
FEBRUARY 28, 2006

| MATTER CODE | DESCRIPTION | HOURS | AMOUNT | AMOUNT LESS 10% DISCOUNT |
|----------------|---------------------------|---------------|--------------------|--------------------------------|
| 00004 | Debtor Representation | 105.00 | 59,339.50 | 53,405.55 |
| 00005 | Bankruptcy Administration | 10.70 | 3,522.50 | 3,170.25 |
| TOTAL | | 115.70 | \$62,862.00 | \$56,575.80 |

Dated: March 29, 2006

Washington, D.C.

Lonie A. Hassel
GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue N.W.
Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for
Debtors

GROOM LAW GROUP

Lonie A. Hassel
(202) 861-6634
lah@groom.com

April 27, 2006

VIA FEDERAL EXPRESS

David Sherbin, General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

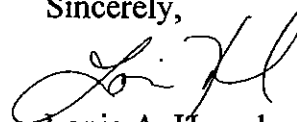
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the Period Ending February 28, 2006

Dear Mr. Sherbin:

Enclosed is our statement for professional services rendered to Delphi Corporation ("Delphi") from February 1, 2006 through February 28, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$58,779.72) and 100% of the expenses (\$2,295.15) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

I would be happy to discuss any questions you may have about the bill.

Sincerely,



Lonie A. Hassel

Enclosures

cc: John Wm. Butler, Jr., Esq.
Alicia M. Leonhard, Esq.
Robert J. Rosenberg, Esq.
Marissa Wesley, Esq.
Marlane Melican, Esq.

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Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|-------------------------|
| -----X | : | |
| In re: | : | |
| | : | Chapter 11 |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| -----X | : | |

**SUMMARY OF PROFESSIONAL SERVICES RENDERED AND
DISBURSEMENTS INCURRED BY GROOM LAW GROUP, CHARTERED,
SPECIAL EMPLOYEE BENEFITS COUNSEL FOR THE DEBTORS, FOR THE
PERIOD FROM MARCH 1, 2006 THROUGH MARCH 31, 2006**

By Order dated November 4, 2005, the Bankruptcy Court authorized the employment and retention of Groom Law Group, Chartered ("Groom") as special employee benefits counsel to Debtors in the above-captioned action. Pursuant to that Order and in accordance with the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members in the above-captioned action, Groom hereby provides certain summary information regarding the professional services provided to Debtors by Groom for the period March 1, 2006

through and including March 31, 2006 (the "Compensation Period"). Additional detailed information regarding the professional services rendered and disbursements incurred is contained in the attached fee statements for the Compensation Period.

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- **0005 – Bankruptcy Administration:** During the Compensation Period, Groom professionals ensured compliance with the Bankruptcy Court's rules, orders and procedures, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special employee benefits counsel to Debtors.

**SERVICES RENDERED BY GROOM LAW GROUP, CHARTERED
COMMENCING MARCH 1, 2006 THROUGH MARCH 31, 2006**

| NAME | YEAR OF ADMISSION | RATE | HOURS | AMOUNT |
|------------------------|--------------------------|-------------|---------------|--------------------|
| <u>PARTNERS</u> | | | | |
| Gary M. Ford | 1977 | \$735 | .70 | 514.50 |
| Louis T. Mazawey | 1975 | \$665 | .70 | 465.50 |
| Jon W. Breyfogle | 1995 | \$635 | .50 | 317.50 |
| Lonie A. Hassel | 1980 | \$565 | 95.60 | 54,014.00 |
| Thomas S. Gigot | 1984 | \$565 | 2.40 | 1,356.00 |
| William M. Evans | 1986 | \$550 | 16.10 | 8,855.00 |
| Elizabeth T. Dold | 1994 | \$495 | 12.20 | 6,039.00 |
| Christine L. Keller | 1996 | \$495 | .50 | 247.50 |
| TOTAL PARTNERS | | | 128.70 | \$71,809.00 |
| | | | | |

| ASSOCIATES | | | | |
|--------------------------------------|-------------------------|-------|---------------|--------------------|
| Christy A. Tinnes | 1998 | \$460 | 1.00 | 460.00 |
| Ellen M. Goodwin | 1999 | \$460 | .30 | 138.00 |
| Sarah A. Huck | 2000 | \$415 | 17.30 | 7,179.50 |
| Christina M. Crockett | 2004 | \$285 | 7.20 | 2,052.00 |
| | TOTAL ASSOCIATES | | 25.80 | \$9,829.50 |
| | | | | |
| | TOTAL | | 154.50 | \$81,638.50 |
| TOTAL FEES AFTER 10% DISCOUNT | | | | \$73,474.65 |
| 80% OF FEES AFTER DISCOUNT | | | | \$58,779.72 |

ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
GROOM LAW GROUP, CHARTERED
COMMENCING MARCH 1, 2006 THROUGH MARCH 31, 2006

| Disbursements | Amount |
|----------------------------|-------------------|
| | |
| | |
| DUPLICATION | 53.85 |
| SHIPPING | 93.28 |
| RESEARCH SERVICES | 168.98 |
| TELEPHONE (SPRINT TELECOM) | 29.04 |
| QUALIFIED PLANS | 1,950.00 |
| TOTAL | \$2,295.15 |

SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING MARCH 1, 2006 THROUGH MARCH 31,
2006

| MATTER CODE | DESCRIPTION | HOURS | AMOUNT | AMOUNT LESS 10% DISCOUNT |
|----------------|---------------------------|---------------|--------------------|--------------------------------|
| 00004 | Debtor Representation | 136.20 | 73,894.00 | 66,504.60 |
| 00005 | Bankruptcy Administration | 18.30 | 7,744.50 | 6,970.05 |
| TOTAL | | 154.50 | \$81,638.50 | \$73,474.65 |

1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006-5811
FEI #52-1219029

April 25, 2006

Bill Number 10029913
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Professional services rendered for the period ending March 31, 2006.

| | | |
|---------------------------|--------------|---------------------|
| DEBTOR REPRESENTATION | \$ 73,894.00 | |
| Less 10 Percent | \$ -7,389.40 | |
| BANKRUPTCY ADMINISTRATION | \$ 7,744.50 | |
| Less 10 Percent | \$ -774.45 | |
| Total Fees | | \$ 73,474.65 |
| DEBTOR REPRESENTATION | \$ 323.10 | |
| BANKRUPTCY ADMINISTRATION | \$ 22.05 | |
| QUALIFIED PLANS | \$ 1,950.00 | |
| Total Disbursements | | <u>\$ 2,295.15</u> |
| Total | | <u>\$ 75,769.80</u> |

Payment may be made by wire transfer or ACH to:

Groom Law Group, Chartered
PNC Financial Services Group, Inc.
Washington, D.C. 20006
ABA Transit Number 054000030 (ACH)
ABA Transit Number 031000053 (WIRE)
Account Number 5300759951

Remittance address:

Groom Law Group, Chartered
Department # 0589
Washington, DC 20073-0589

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

April 25, 2006

Bill Number 10029913

File Number 013580

DELPHI CORPORATION

David Sherbin

General Counsel

Delphi Corporation

5725 Delphi Drive

Troy, MI 48098

FOR PROFESSIONAL SERVICES

Re: DEBTOR REPRESENTATION

File Number 013580-00004

Through March 31, 2006

| | | | |
|----------|-----|---|----------|
| 03/01/06 | GMF | Research and review contribution issue. | 0.20 Hrs |
| 03/01/06 | LAH | Research regarding contribution issue. | 1.00 Hrs |
| 03/01/06 | LAH | Telephone call with K. Cobb et al. regarding contribution issue. | 1.00 Hrs |
| 03/01/06 | TSG | Conference with LAH regarding contribution issue. | 0.30 Hrs |
| 03/01/06 | WME | Analyze Delphi funding issues. | 2.00 Hrs |
| 03/02/06 | LAH | Telephone call with F. Kuplicki regarding PHI issues. | 1.00 Hrs |
| 03/02/06 | LAH | Meet with T. Jerman et al. regarding 1113/1114 issues. | 3.30 Hrs |
| 03/02/06 | CAT | Conference call with LAH and F. Kuplicki about HIPAA privacy questions. | 0.50 Hrs |
| 03/03/06 | LAH | Join telephone call with F. Kuplicki et al. regarding GM proposal. | 1.00 Hrs |
| 03/04/06 | LAH | Telephone call with WME, F. Kuplicki regarding plan benefit issues. | 1.00 Hrs |
| 03/04/06 | LAH | Telephone call with F. Kuplicki regarding plan benefit issues. | 0.30 Hrs |
| 03/04/06 | WME | Telephone call with F. Kuplicki re: post-filing benefit increases. | 0.80 Hrs |
| 03/06/06 | LAH | Participate in labor strategy telephone call. | 2.20 Hrs |
| 03/06/06 | LAH | Research regarding vesting issue. | 0.50 Hrs |
| 03/06/06 | LAH | Telephone call with F. Kuplicki regarding Labor Strategy Meeting issues. | 0.30 Hrs |
| 03/06/06 | LAH | Review and analyze expert report regarding benefit valuation. | 1.30 Hrs |
| 03/07/06 | LAH | Review DIP financing document regarding PBGC liens. | 0.30 Hrs |
| 03/07/06 | LAH | Telephone call with F. Kuplicki et al. regarding PBGC liens. | 0.70 Hrs |
| 03/07/06 | LAH | Analyze Hay expert report. | 0.50 Hrs |
| 03/07/06 | LAH | Review and revise chart regarding contribution issue. | 0.70 Hrs |
| 03/09/06 | LAH | Review and revise actuaries' declarations and conform 1113/1114 motion. | 4.20 Hrs |
| 03/09/06 | LAH | Telephone call with F. Kuplicki regarding COBRA, HIPAA, PBGC issues. | 0.20 Hrs |
| 03/09/06 | LAH | Discuss HIPAA issues with CAT. | 0.20 Hrs |
| 03/09/06 | LAH | E-mails to and from O'Melveny counsel regarding 1113/1114 brief and declarations. | 0.10 Hrs |
| 03/09/06 | CAT | Meet with LAH about HIPAA privacy question related to claims. | 0.20 Hrs |
| 03/10/06 | LAH | Review and comment on actuary's rebuttal report for Appaloosa | 1.00 Hrs |

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| | | matter. | |
| 03/10/06 | LAH | Telephone call with F. Kupicki regarding Hay expert report, contribution issues. | 0.30 Hrs |
| 03/10/06 | LAH | Revise chart regarding contribution issues. | 0.30 Hrs |
| 03/10/06 | LAH | Research and draft memorandum regarding Hay expert report issues. | 2.90 Hrs |
| 03/10/06 | CAT | Review and draft e-mail discussing HIPAA enforcement regulations. | 0.30 Hrs |
| 03/11/06 | LAH | Analyze revised expert report of Hay Group. | 0.70 Hrs |
| 03/11/06 | LAH | Draft comments regarding revised Hay Group expert report. | 0.50 Hrs |
| 03/12/06 | LAH | Review revised 1113/1114 brief. | 0.80 Hrs |
| 03/12/06 | LAH | Telephone call with drafting team regarding 1113/1114 brief. | 1.00 Hrs |
| 03/13/06 | LAH | Telephone call with client, advisors regarding union issues. | 2.00 Hrs |
| 03/13/06 | LAH | Telephone call with F. Kuplicki regarding comments on term sheet. | 0.20 Hrs |
| 03/13/06 | LAH | Review and revise chart regarding contribution issue. | 0.30 Hrs |
| 03/13/06 | LAH | Revise benefit figures in 1113/1114 brief. | 0.50 Hrs |
| 03/13/06 | WME | Analyze in-service distribution issues, including conference with K. Cobb. | 3.00 Hrs |
| 03/13/06 | ETD | Review misclassification issues. | 1.30 Hrs |
| 03/14/06 | LAH | Telephone calls from and to K. Marafioti regarding PBGC lien filings. | 0.30 Hrs |
| 03/14/06 | LAH | Telephone call to K. Morris regarding PBGC lien filings. | 0.10 Hrs |
| 03/14/06 | LAH | Research regarding PBGC lien filings. | 0.30 Hrs |
| 03/14/06 | LAH | Review e-mail from F. Kuplicki regarding contribution issue. | 0.10 Hrs |
| 03/14/06 | ETD | Draft reclassification memo. | 3.80 Hrs |
| 03/15/06 | LAH | E-mails to and from F. Kuplicki et al. regarding PBGC lien. | 0.50 Hrs |
| 03/15/06 | LAH | Telephone call with R. Landy regarding PBGC lien filings. | 0.30 Hrs |
| 03/15/06 | LAH | Research regarding PBGC lien filings. | 2.20 Hrs |
| 03/15/06 | ETD | Draft memo re: misclassification. | 0.50 Hrs |
| 03/16/06 | LAH | Review and respond to e-mails from F. Kuplicki regarding information requests. | 0.50 Hrs |
| 03/16/06 | LAH | Labor strategy group telephone call. | 0.80 Hrs |
| 03/16/06 | LAH | Review and analyze terms of attrition proposal. | 1.00 Hrs |
| 03/16/06 | LAH | Telephone call with F. Kuplicki regarding attrition proposal issues. | 1.00 Hrs |
| 03/16/06 | WME | Prepare memo re: attrition program issue. | 1.00 Hrs |
| 03/16/06 | ETD | Draft memo re: reclassification. | 1.50 Hrs |
| 03/17/06 | LTM | Analyze subsidized benefit issue. | 0.50 Hrs |
| 03/17/06 | LAH | E-mails from and to K. Cobb regarding PBGC lien. | 0.20 Hrs |
| 03/17/06 | LAH | Telephone call with K. Cobb et al. regarding PBGC lien. | 0.20 Hrs |
| 03/17/06 | LAH | Review revised attrition proposal. | 0.70 Hrs |
| 03/17/06 | LAH | Telephone calls with F. Kuplicki, B. Sax, et al. regarding attrition proposal. | 0.80 Hrs |
| 03/17/06 | LAH | Review and revise motion regarding attrition proposal. | 2.00 Hrs |
| 03/17/06 | LAH | Telephone calls with R. Meisler et al. regarding motion regarding attrition proposal. | 0.50 Hrs |
| 03/17/06 | LAH | Analyze retiree health benefit coverage issue. | 0.30 Hrs |
| 03/17/06 | LAH | Research regarding attrition proposal issues. | 0.30 Hrs |
| 03/17/06 | TSG | Review and revise attrition program motion. | 0.60 Hrs |
| 03/17/06 | TSG | Analyze attrition programs. | 0.40 Hrs |
| 03/17/06 | WME | Prepare memo re: attrition program issue. | 4.00 Hrs |

DELPHI CORPORATION

| | | | |
|----------|-----|--|----------|
| 03/17/06 | ETD | Draft memo re: misclassification. | 2.50 Hrs |
| 03/18/06 | LAH | Telephone call with F. Kuplicki regarding attrition program issues. | 0.50 Hrs |
| 03/18/06 | LAH | Review and revise motion regarding attrition program. | 1.00 Hrs |
| 03/19/06 | LAH | Analyze and revise attrition program term sheet. | 1.50 Hrs |
| 03/19/06 | LAH | Review and revise 1113/1114 motion and actuary declarations. | 0.80 Hrs |
| 03/19/06 | LAH | Telephone call with Delphi representatives regarding attrition program provisions. | 0.50 Hrs |
| 03/20/06 | GMF | Review attrition program. | 0.50 Hrs |
| 03/20/06 | LTM | Conversation with LAH re: attrition program issue. | 0.20 Hrs |
| 03/20/06 | LAH | Analyze term sheet proposal. | 2.00 Hrs |
| 03/20/06 | TSG | Conference with LAH regarding attrition program. | 0.50 Hrs |
| 03/20/06 | LAH | Discuss attrition program issues with GMF, TSG. | 0.50 Hrs |
| 03/20/06 | LAH | Review and revise attrition program motion. | 2.00 Hrs |
| 03/20/06 | LAH | Telephone calls with K. Williams regarding attrition program motion. | 0.30 Hrs |
| 03/20/06 | LAH | Telephone calls with F. Kuplicki regarding attrition program terms, motion. | 0.50 Hrs |
| 03/20/06 | LAH | Review and revise term sheet provision regarding funding. | 0.80 Hrs |
| 03/20/06 | LAH | Review and revise pro-hac motion. | 0.60 Hrs |
| 03/20/06 | WME | Revise memo re: attrition program issue and email same to K. Cobb. | 0.70 Hrs |
| 03/20/06 | WME | Telephone call from K. Cobb re: application of employee rule. | 0.30 Hrs |
| 03/20/06 | ETD | Review employee issues. | 0.50 Hrs |
| 03/21/06 | LAH | Review and revise 1113/1114 memorandum. | 2.00 Hrs |
| 03/21/06 | LAH | Review and revise motion regarding attrition program. | 1.00 Hrs |
| 03/21/06 | LAH | Telephone call with F. Kuplicki regarding attrition program. | 0.20 Hrs |
| 03/21/06 | WME | Analyze in-service distribution issue. | 1.00 Hrs |
| 03/21/06 | ETD | Research regarding 414(n) issues. | 1.30 Hrs |
| 03/22/06 | LAH | Telephone calls from and to C. Thrower regarding plan actuarial issues. | 0.30 Hrs |
| 03/22/06 | LAH | Telephone call with F. Kuplicki regarding attrition program. | 0.20 Hrs |
| 03/22/06 | LAH | Review materials for COBRA telephone call with client. | 0.30 Hrs |
| 03/22/06 | LAH | Research regarding reportable event issue. | 0.70 Hrs |
| 03/22/06 | LAH | COBRA telephone call with client. | 1.00 Hrs |
| 03/22/06 | ETD | Review employee issues. | 0.80 Hrs |
| 03/23/06 | LAH | Telephone calls with F. Kuplicki et al. regarding PBGC discussion. | 1.00 Hrs |
| 03/23/06 | LAH | Review e-mails from J. Sheehan, F. Kuplicki regarding PBGC discussion. | 0.30 Hrs |
| 03/23/06 | LAH | Telephone call with 1113/1114 drafting group regarding document revisions. | 1.30 Hrs |
| 03/23/06 | LAH | Telephone calls with F. Kuplicki, S. Dameron-Clark regarding financial modeling. | 0.50 Hrs |
| 03/23/06 | CMC | Research re: reportable event issue. | 2.30 Hrs |
| 03/24/06 | JWB | Analyze contribution of employer securities and real property. | 0.50 Hrs |
| 03/24/06 | LAH | Telephone call with F. Kuplicki, B. Sax, T. Jerman et al. regarding 1113/1114 brief. | 1.70 Hrs |
| 03/24/06 | LAH | Review and comment on two proposed legislation drafts. | 1.00 Hrs |
| 03/24/06 | LAH | Telephone call with K. Cobb et al. regarding draft legislative provision. | 0.50 Hrs |
| 03/24/06 | LAH | Research regarding prohibited transaction exemption options. | 1.70 Hrs |

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Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|--|----------|
| 03/24/06 | LAH | Review actuarial information regarding HRP. | 0.50 Hrs |
| 03/24/06 | LAH | Telephone call with F. Kuplicki regarding PBGC request for information. | 0.30 Hrs |
| 03/24/06 | TSG | Analyze PBGC request for information. | 0.20 Hrs |
| 03/24/06 | WME | Revise memo re: attrition program issue. | 2.50 Hrs |
| 03/24/06 | CMC | Research re: reportable event issue. | 2.40 Hrs |
| 03/25/06 | CLK | Review/analyze question re: COBRA and waiver. | 0.50 Hrs |
| 03/26/06 | LAH | Telephone call with R. Janger, J. Kastin regarding 1113/1114 brief. | 0.30 Hrs |
| 03/26/06 | LAH | Analyze actuarial information for 1113/1114 brief. | 0.80 Hrs |
| 03/26/06 | LAH | Draft note to S. Dameron-Clark regarding actuarial information for 1113/1114 brief. | 0.50 Hrs |
| 03/26/06 | LAH | Telephone call with S. Salrin regarding actuarial information for 1113/1114 brief. | 0.20 Hrs |
| 03/26/06 | LAH | Review proposed changes to 1113/1114 brief. | 0.30 Hrs |
| 03/27/06 | LAH | Revise actuary declaration for 1113/1114 motion. | 2.00 Hrs |
| 03/27/06 | LAH | Telephone call with J. Sheehan et al. regarding actuary's declaration for 1113/1114 motion. | 0.50 Hrs |
| 03/27/06 | LAH | Telephone call and e-mails with S. Dameron-Clark regarding plan liability figures for 1113/1114 motion. | 0.30 Hrs |
| 03/27/06 | LAH | E-mails from and to R. Janger, J. Kastin regarding 1113/1114 declarations. | 0.30 Hrs |
| 03/27/06 | LAH | Telephone call with T. Krause regarding lien issue. | 0.10 Hrs |
| 03/27/06 | LAH | Review benefit slides regarding attrition program for creditors committee. | 0.30 Hrs |
| 03/27/06 | LAH | Telephone call and e-mail to L. Wilson regarding actuary declaration for 1113/1114 motion. | 0.10 Hrs |
| 03/27/06 | LAH | Research regarding changes to actuary's declaration for 1113/1114 motion. | 1.00 Hrs |
| 03/27/06 | LAH | Research regarding proposed changes to actuary's declaration. | 0.60 Hrs |
| 03/27/06 | EMG | Identify materials related to contribution issue. | 0.30 Hrs |
| 03/27/06 | CMC | Research re: reportable event issue. | 2.00 Hrs |
| 03/28/06 | LAH | Review and revise attrition program slide for Creditors Committee meeting. | 0.20 Hrs |
| 03/28/06 | LAH | Review and revise 1113/1114 filings. | 1.40 Hrs |
| 03/28/06 | LAH | Telephone calls from and to S. Dameron-Clark regarding declaration for 1113/1114 filing. | 0.20 Hrs |
| 03/28/06 | LAH | E-mails from and to L. Wilson regarding exhibits for 1113/1114 filing. | 0.30 Hrs |
| 03/29/06 | LAH | Telephone calls from and to PBGC regarding attrition program. | 0.50 Hrs |
| 03/29/06 | LAH | Telephone calls with and e-mails to J. Sheehan, B. Sax et al. regarding PBGC question regarding attrition program. | 0.50 Hrs |
| 03/29/06 | LAH | Telephone call with S. Dameron-Clark regarding Williams declaration. | 0.70 Hrs |
| 03/29/06 | LAH | Telephone call with S. Dameron-Clark, K. Williams, et al. regarding Williams declaration. | 0.50 Hrs |
| 03/29/06 | LAH | Review revised exhibit for Williams declaration. | 0.50 Hrs |
| 03/29/06 | LAH | Review and revise 1113/1114 motion. | 0.50 Hrs |
| 03/29/06 | LAH | Review and revise Williams declaration. | 3.00 Hrs |
| 03/29/06 | LAH | Telephone call with R. Janger, T. Jerman regarding Williams declaration. | 0.10 Hrs |
| 03/29/06 | CMC | Research re: reportable event issue. | 0.50 Hrs |

005 LAW GROUP, P.C.
1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| 03/30/06 | LAH | Telephone call with S. Dameron Clark, K. Williams, et al. regarding Williams declaration. | 1.00 Hrs |
| 03/30/06 | LAH | Two telephone calls with F. Kuplicki regarding PBGC questions. | 0.70 Hrs |
| 03/30/06 | LAH | Multiple telephone calls with S. Dameron-Clark regarding Williams declaration. | 0.50 Hrs |
| 03/30/06 | LAH | Multiple telephone calls with K. Williams regarding Williams declaration. | 0.30 Hrs |
| 03/30/06 | LAH | E-mails from and to T. Jerman et al. regarding 1113/1114 documents. | 0.50 Hrs |
| 03/30/06 | LAH | Review and revise 1113/1114 memorandum, motion regarding pension and OPEB information. | 1.00 Hrs |
| 03/30/06 | LAH | Review and revise K. Williams declaration. | 2.70 Hrs |
| 03/31/06 | LAH | Telephone calls with J. Segal, K. Morris regarding attrition program issues. | 1.00 Hrs |
| 03/31/06 | LAH | Draft and revise e-mail to PBGC regarding attrition program issues. | 1.50 Hrs |
| 03/31/06 | LAH | Telephone calls with B. Sax, K. Cobb regarding e-mail to PBGC regarding attrition program issues. | 0.50 Hrs |
| 03/31/06 | LAH | Telephone call with K. Williams regarding guaranteed benefit issue. | 0.30 Hrs |
| 03/31/06 | LAH | Research regarding PBGC guarantee. | 1.00 Hrs |
| 03/31/06 | TSG | Analyze HRP benefits. | 0.40 Hrs |
| 03/31/06 | WME | Review IRS response re: 401(a)(33). | 0.80 Hrs |

\$ 73,894.00

| | | | |
|-----------------------------------|------------------|--------|--------------------|
| GARY M. FORD - Principal | 0.70 Hrs | 735/hr | \$ 514.50 |
| LOUIS T. MAZAWAY - Principal | 0.70 Hrs | 665/hr | \$ 465.50 |
| JON W. BREYFOGLE - Principal | 0.50 Hrs | 635/hr | \$ 317.50 |
| THOMAS S. GIGOT - Principal | 2.40 Hrs | 565/hr | \$ 1,356.00 |
| LONIE A. HASSEL - Principal | 94.60 Hrs | 565/hr | \$ 53,449.00 |
| WILLIAM M. EVANS - Principal | 16.10 Hrs | 550/hr | \$ 8,855.00 |
| ELIZABETH T. DOLD - Principal | 12.20 Hrs | 495/hr | \$ 6,039.00 |
| CHRISTINE L. KELLER - Principal | 0.50 Hrs | 495/hr | \$ 247.50 |
| ELLEN M. GOODWIN - Associate | 0.30 Hrs | 460/hr | \$ 138.00 |
| CHRISTY A. TINNES - Associate | 1.00 Hrs | 460/hr | \$ 460.00 |
| CHRISTINA M. CROCKETT - Associate | 7.20 Hrs | 285/hr | \$ 2,052.00 |
| | <hr/> 136.20 Hrs | | <hr/> \$ 73,894.00 |

DISBURSEMENTS

Through March 31, 2006

| | |
|----------------------|-----------|
| Duplication Services | \$ 31.80 |
| Research Services | \$ 168.98 |
| Shipping | \$ 93.28 |
| Sprint Telecom | \$ 29.04 |

TOTAL DISBURSEMENTS THIS MATTER

\$ 323.10

1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

Re: BANKRUPTCY ADMINISTRATION

File Number 013580-00005

Through March 31, 2006

| | | | |
|----------|-----|--|----------|
| 03/01/06 | SAH | Research regarding requirements for quarterly fee application. | 1.20 Hrs |
| 03/01/06 | SAH | Telephone conference with H. Zaltzman regarding filing. | 0.20 Hrs |
| 03/01/06 | SAH | Prepare summaries of services rendered. | 2.00 Hrs |
| 03/01/06 | SAH | Continue drafting first interim fee application. | 2.40 Hrs |
| 03/06/06 | SAH | Review emails regarding scheduling and fee applications. | 0.20 Hrs |
| 03/17/06 | SAH | Review billing to conform to bankruptcy orders. | 0.40 Hrs |
| 03/20/06 | SAH | Review and revise February bill. | 0.50 Hrs |
| 03/20/06 | SAH | Prepare first interim fee application. | 2.30 Hrs |
| 03/21/06 | LAH | Review February bill. | 0.50 Hrs |
| 03/21/06 | SAH | Prepare first interim fee application. | 2.50 Hrs |
| 03/22/06 | SAH | Revise quarterly fee application to reflect additional payments made by Debtors and to conform with Bankruptcy Guidelines. | 2.50 Hrs |
| 03/22/06 | SAH | Revise February bills to conform to Bankruptcy Guidelines. | 0.30 Hrs |
| 03/23/06 | LAH | Review and revise first interim fee application documents. | 0.50 Hrs |
| 03/23/06 | SAH | Prepare notice of motion and certification in support of quarterly fee application. | 1.80 Hrs |
| 03/24/06 | SAH | Revise quarterly fee application and notice of motion. | 0.50 Hrs |
| 03/27/06 | SAH | Revise February bill to conform to Bankruptcy Rules. | 0.50 Hrs |

\$ 7,744.50

| | | | |
|-----------------------------|------------------|--------|--------------------|
| LONIE A. HASSEL - Principal | 1.00 Hrs | 565/hr | \$ 565.00 |
| SARAH A. HUCK - Associate | 17.30 Hrs | 415/hr | \$ 7,179.50 |
| | <u>18.30 Hrs</u> | | <u>\$ 7,744.50</u> |

DISBURSEMENTS

Through March 31, 2006

| | |
|----------------------|----------|
| Duplication Services | \$ 22.05 |
|----------------------|----------|

| | |
|---------------------------------|----------|
| TOTAL DISBURSEMENTS THIS MATTER | \$ 22.05 |
|---------------------------------|----------|

Re: QUALIFIED PLANS

File Number 013580-02000

Through March 31, 2006

| | |
|--|-------------|
| For January, February and March 2006 (\$650/month) | \$ 1,950.00 |
|--|-------------|

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

| | |
|---|---------------------|
| TOTAL FEES | \$ 81,638.50 |
| FEES DISCOUNTED UNDER BILLING ARRANGEMENT | \$ - 8,163.85 |
| TOTAL DISBURSEMENTS | \$ 2,295.15 |
| TOTAL DUE THIS STATEMENT | <u>\$ 75,769.80</u> |

PREVIOUS BILLS OUTSTANDING

| | | |
|-----------|----------|---------------------|
| 10027562 | 11/10/05 | 5,360.31 |
| 10028076 | 12/09/05 | 10,497.06 |
| 10028570 | 01/11/06 | 2,866.95 |
| 10029062 | 02/13/06 | 6,775.74 |
| 10029490 | 03/13/06 | 56,852.63 |
| TOTAL A/R | | <u>\$ 82,352.69</u> |

| | |
|-----------|---------------------|
| TOTAL DUE | <u>\$158,122.49</u> |
|-----------|---------------------|

GROOM LAW GROUP

Lonie A. Hassel
(202) 861-6634
lah@groom.com

May 31, 2006

VIA FEDERAL EXPRESS

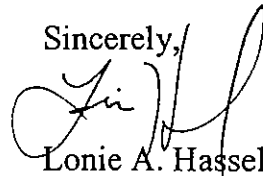
David Sherbin, General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Re: Statement for Professional Services Rendered During
the Period Ending February 28, 2006

Dear Mr. Sherbin:

Enclosed is our statement for professional services rendered to Delphi Corporation ("Delphi") from February 1, 2006 through February 28, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$35,283.24) and 100% of the expenses (\$1,192.05) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

I would be happy to discuss any questions you may have about the bill.

Sincerely,

Lonie A. Hassel

Enclosures

cc: John Wm. Butler, Jr., Esq.
Alicia M. Leonhard, Esq.
Robert J. Rosenberg, Esq.
Marissa Wesley, Esq.
Marlane Melican, Esq.
Bonnie Steingart, Esq.

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Ave., N.W. • Washington, D.C. 20006-5811
202-857-0620 • Fax: 202-659-4503 • www.groom.com

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue N.W.
Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|-------------------------|
| ----- | x | |
| In re: | : | |
| | : | |
| DELPHI CORPORATION, et al., | : | Chapter 11 |
| | : | Case No. 05-44481 (RDD) |
| Debtors. | : | |
| | : | Jointly Administered |
| ----- | x | |

**SUMMARY OF PROFESSIONAL SERVICES RENDERED AND
DISBURSEMENTS INCURRED BY GROOM LAW GROUP, CHARTERED,
SPECIAL EMPLOYEE BENEFITS COUNSEL FOR THE DEBTORS, FOR THE
PERIOD FROM MARCH 1, 2006 THROUGH MARCH 31, 2006**

By Order dated November 4, 2005, the Bankruptcy Court authorized the employment and retention of Groom Law Group, Chartered ("Groom") as special employee benefits counsel to Debtors in the above-captioned action. Pursuant to that Order and in accordance with the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members in the above-captioned action, Groom hereby provides certain summary information regarding the professional services provided to Debtors by Groom for the period April 1, 2006 through and including April 30, 2006 (the "Compensation Period"). Additional detailed information regarding the professional services rendered and disbursements incurred is contained in the attached fee statements for the Compensation Period.

BRIEF DESCRIPTION OF PROFESSIONAL SERVICES RENDERED

The following is a summary of the professional services rendered by Groom during the Compensation Period. This summary is organized in accordance with Groom's internal system of project or work codes.

- **0004 – Debtor Representation:** During the Compensation Period, Groom provided Debtors with analysis and advice regarding Form 200 and Form 4010 filings, meeting with PBGC, plan attrition, and the 1113/1114 motion, among other issues.
- **0005 – Bankruptcy Administration:** During the Compensation Period, Groom professionals ensured compliance with the Bankruptcy Court's rules, orders and procedures, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special employee benefits counsel to Debtors.

**SERVICES RENDERED BY GROOM LAW GROUP, CHARTERED
COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006**

| <u>NAME</u> | <u>YEAR OF ADMISSION</u> | <u>RATE</u> | <u>HOURS</u> | <u>AMOUNT</u> |
|--------------------------------------|-------------------------------------|--------------------|---------------------|----------------------|
| <u>PARTNERS</u> | | | | |
| Gary M. Ford | 1977 | \$735 | 1.80 | 1,323.00 |
| Jon W. Breyfogle | 1995 | \$635 | .50 | 317.50 |
| Lonie A. Hassel | 1980 | \$565 | 65.90 | 37,233.50 |
| Thomas S. Gigot | 1984 | \$565 | 2.90 | 1,638.50 |
| TOTAL PARTNERS | | | 71.10 | \$40,512.50 |
| <u>ASSOCIATES</u> | | | | |
| Paul E. Jacobson | 1999 | \$450 | 4.00 | 1,800.00 |
| Sarah A. Huck | 2000 | \$415 | 15.40 | 6,391.00 |
| TOTAL ASSOCIATES | | | 19.40 | \$8,191.00 |
| <u>PARAPROFESSIONALS</u> | | | | |
| Mark Theby | N/A | \$195 | .80 | 156.00 |
| Danielle E. Collins | N/A | \$145 | 1.00 | 145.00 |
| TOTAL PARA- PROFESSIONALS | | | 1.80 | \$ 301.00 |
| TOTAL | | | 92.30 | \$49,004.50 |
| TOTAL FEES AFTER 10% DISCOUNT | | | | \$44,104.05 |
| 80% OF FEES AFTER DISCOUNT | | | | \$35,283.24 |

ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
GROOM LAW GROUP, CHARTERED
COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006

| DISBURSEMENTS | AMOUNT |
|----------------------------|-------------------|
| | |
| DUPLICATION | 289.50 |
| SHIPPING | 109.36 |
| RESEARCH SERVICES | 25.76 |
| POSTAGE | 9.60 |
| OUTSIDE OFFICE TELEPHONE | 91.04 |
| TELEPHONE (SPRINT TELECOM) | 16.79 |
| QUALIFIED PLANS | 650.00 |
| TOTAL | \$1,192.05 |

SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006

| MATTER CODE | DESCRIPTION | HOURS | AMOUNT | AMOUNT LESS 10% DISCOUNT |
|--------------|---------------------------|--------------|--------------------|--------------------------|
| 00004 | Debtor Representation | 76.80 | 42,332.00 | 38,098.80 |
| 00005 | Bankruptcy Administration | 15.50 | 6,672.50 | 6,005.25 |
| TOTAL | | 92.30 | \$49,004.50 | \$44,104.05 |

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006-5811
FEI #52-1219029

May 24, 2006

Bill Number 10030673
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Professional services rendered for the period ending April 30, 2006.

| | | |
|---------------------------|--------------|---------------------|
| DEBTOR REPRESENTATION | \$ 42,332.00 | |
| Less 10 Percent | \$ -4,233.20 | |
| BANKRUPTCY ADMINISTRATION | \$ 6,672.50 | |
| Less 10 Percent | \$ -667.25 | |
| Total Fees | | \$ 44,104.05 |
| DEBTOR REPRESENTATION | \$ 526.90 | |
| BANKRUPTCY ADMINISTRATION | \$ 15.15 | |
| QUALIFIED PLANS | \$ 650.00 | |
| Total Disbursements | | <u>\$ 1,192.05</u> |
| Total | | <u>\$ 45,296.10</u> |

| | |
|--|--|
| Payment may be made by wire transfer or ACH to: | Remittance address: |
| Groom Law Group, Chartered PNC Financial Services Group, Inc. Washington, D.C. 20006 ABA Transit Number 054000030 (ACH) ABA Transit Number 031000053 (WIRE) Account Number 5300759951 | Groom Law Group, Chartered Department # 0589 Washington, DC 20073-0589 |

SCROON LAW GROUP, CHARTERED
1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006
FEI #52-1219029

May 24, 2006

Bill Number 10030673
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

FOR PROFESSIONAL SERVICES

Re: DEBTOR REPRESENTATION

File Number 013580-00004

Through April 30, 2006

| | | | |
|----------|-----|--|----------|
| 03/14/06 | MT | Research re: PBGC 412(n) filings at DC Recorder, per LAH. | 0.80 Hrs |
| 04/01/06 | LAH | E-mail from and to K. Morris regarding attrition program. | 0.30 Hrs |
| 04/01/06 | LAH | Telephone call with K. Cobb regarding e-mail from K. Morris regarding attrition program. | 0.10 Hrs |
| 04/03/06 | GMF | Research and review PBGC issues. | 0.30 Hrs |
| 04/03/06 | LAH | Labor strategy conference call. | 1.50 Hrs |
| 04/03/06 | LAH | Telephone call with F. Kuplicki, K. Marafioti regarding attrition program, FOIA issues. | 0.20 Hrs |
| 04/03/06 | LAH | Telephone calls with F. Kuplicki regarding attrition program, FOIA issues. | 0.30 Hrs |
| 04/03/06 | LAH | Telephone calls from and to K. Morris regarding FOIA contact. | 0.20 Hrs |
| 04/03/06 | LAH | Discuss PBGC issues with GMF. | 0.20 Hrs |
| 04/04/06 | GMF | Get update regarding PBGC position on attrition program. | 0.10 Hrs |
| 04/04/06 | LAH | Telephone calls with K. Marfioti, F. Kuplicki regarding FOIA issue. | 0.30 Hrs |
| 04/04/06 | LAH | Telephone call with F. Kuplicki regarding GM telephone call, PBGC issues telephone call. | 0.20 Hrs |
| 04/04/06 | LAH | E-mails from and to S. Dameron-Clark, Skadden regarding scheduling. | 0.20 Hrs |
| 04/06/06 | LAH | Review and revise proposed Q&A regarding plan freeze. | 0.70 Hrs |
| 04/06/06 | LAH | Telephone call with Skadden, PBGC regarding FOIA issue. | 0.50 Hrs |
| 04/06/06 | LAH | Join 1113/1114 meet and confer. | 0.80 Hrs |
| 04/06/06 | LAH | Review proposed changes to PBGC Confidentiality Agreement. | 0.30 Hrs |
| 04/06/06 | LAH | Research regarding PBGC FOIA, confidentiality issues. | 0.70 Hrs |
| 04/07/06 | LAH | Research regarding exemption issues. | 1.00 Hrs |
| 04/10/06 | LAH | Revise memorandum regarding exemptions. | 2.00 Hrs |
| 04/10/06 | LAH | Draft memorandum regarding exemptions. | 2.50 Hrs |
| 04/11/06 | LAH | Research regarding materials for Form 200 filing. | 1.90 Hrs |
| 04/11/06 | LAH | E-mails from and to K. Cobb regarding Form 200 filing. | 0.10 Hrs |
| 04/11/06 | LAH | Telephone calls from and to F. Kuplicki regarding Form 200. | 0.20 Hrs |
| 04/11/06 | DEC | Prepare CD of SEC filings for Form 200. | 1.00 Hrs |
| 04/12/06 | LAH | Review CD-ROM materials for PBGC Form 200. | 0.30 Hrs |
| 04/12/06 | LAH | Review rules regarding participant notice. | 0.50 Hrs |
| 04/12/06 | LAH | E-mails from and to Skadden attorney regarding 1113/1114 | 0.20 Hrs |

SRUOM LAW GROUP, CHARITABLE
1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|--|----------|
| | | exhibits. | |
| 04/12/06 | LAH | Telephone call with F. Kuplicki regarding PBGC meeting. | 0.30 Hrs |
| 04/12/06 | LAH | Review requirements regarding section 4010 filing. | 0.30 Hrs |
| 04/12/06 | LAH | Draft note to K. Cobb regarding section 4010 filing. | 0.20 Hrs |
| 04/13/06 | TSG | Conference with LAH regarding PBGC issues. | 0.40 Hrs |
| 04/13/06 | LAH | Review and revise certification check-list for benefit issues regarding DIP financing agreement. | 1.30 Hrs |
| 04/13/06 | LAH | Telephone call with F. Kuplicki regarding PBGC issue. | 0.10 Hrs |
| 04/13/06 | LAH | Draft issues list for PBGC meeting. | 1.00 Hrs |
| 04/13/06 | LAH | Review timeline regarding pension plan filings. | 0.20 Hrs |
| 04/13/06 | PEJ | Discussion with LAH regarding research on in-kind contribution to the pension plan. | 0.50 Hrs |
| 04/14/06 | LAH | Draft outline of talking points for PBGC meeting. | 0.50 Hrs |
| 04/14/06 | LAH | Revise pension plan timeline. | 0.50 Hrs |
| 04/14/06 | LAH | Research regarding pension plan filing dates. | 0.30 Hrs |
| 04/14/06 | LAH | E-mail to K. Cobb regarding timeline. | 0.10 Hrs |
| 04/17/06 | LAH | Draft cover letters for Form 200. | 0.20 Hrs |
| 04/17/06 | LAH | Review materials for Form 200 filing. | 0.30 Hrs |
| 04/18/06 | LAH | E-mails from and to K. Cobb regarding timeline, Form 200 filing. | 0.20 Hrs |
| 04/18/06 | LAH | Review schedule, agenda regarding PBGC meeting. | 0.20 Hrs |
| 04/19/06 | LAH | Review materials for 1113/1114 meeting. | 0.30 Hrs |
| 04/19/06 | LAH | Meet with labor group attorneys regarding 1113/1114 preparations. | 4.30 Hrs |
| 04/19/06 | PEJ | Research regarding qualifying employer security. | 2.00 Hrs |
| 04/20/06 | LAH | Review and revise PBGC stipulation. | 0.50 Hrs |
| 04/20/06 | LAH | E-mails to and from K. Marafioti regarding PBGC stipulation. | 0.30 Hrs |
| 04/20/06 | LAH | Review and analyze PBGC meeting issues. | 0.50 Hrs |
| 04/20/06 | TSG | Conference with LAH regarding PBGC meeting agenda. | 0.50 Hrs |
| 04/21/06 | LAH | Review and arrange for filing PBGC Forms 200. | 0.30 Hrs |
| 04/21/06 | LAH | Conference call with A. Pasricha et al. regarding PBGC meeting. | 1.00 Hrs |
| 04/22/06 | LAH | Review 1113/1114 objections. | 1.00 Hrs |
| 04/22/06 | LAH | Conference call regarding 1113/1114 objections. | 1.70 Hrs |
| 04/24/06 | LAH | Review and revise PBGC slides. | 0.50 Hrs |
| 04/24/06 | LAH | Review draft demonstrative exhibits for 1113/1114. | 0.50 Hrs |
| 04/24/06 | LAH | Review and analyze confidentiality issues, including Compass agreement and PBGC e-mail regarding same. | 0.70 Hrs |
| 04/24/06 | LAH | Telephone call with F. Kuplicki, K. Marafioti regarding PBGC confidentiality issues. | 0.20 Hrs |
| 04/24/06 | LAH | Telephone call with J. Segal, K. Marafioti regarding PBGC confidentiality issues. | 0.30 Hrs |
| 04/24/06 | LAH | Telephone call from and draft letter to K. Cobb regarding Form 200 filings. | 0.20 Hrs |
| 04/24/06 | LAH | Telephone call from K. Marafioti regarding PBGC response to confidentiality request. | 0.10 Hrs |
| 04/24/06 | LAH | Labor strategy group call regarding 1113/1114. | 1.00 Hrs |
| 04/25/06 | GMF | Review and revise PBGC presentation. | 1.40 Hrs |
| 04/25/06 | LAH | Conference call with Skadden, O'Melveny, client regarding 1113/1114. | 1.50 Hrs |
| 04/25/06 | LAH | Discuss PBGC meeting strategy with GMF, TSG. | 1.30 Hrs |
| 04/25/06 | LAH | Telephone calls with S. Dameron-Clark, K. Williams regarding | 0.50 Hrs |

GROOM LAW GROUP, CHARTERED,

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| | | 26(a)(2) filing. | |
| 04/25/06 | LAH | Telephone call with F. Kuplicki regarding PBGC meeting issues. | 0.50 Hrs |
| 04/25/06 | LAH | Review slides for PBGC meeting. | 1.00 Hrs |
| 04/25/06 | LAH | Identify documents for 26(a)(2) disclosure. | 3.00 Hrs |
| 04/25/06 | LAH | Telephone calls from and to R. Janger regarding 26(a)(2) disclosure. | 0.30 Hrs |
| 04/25/06 | LAH | Draft and revise supplement to Williams declaration. | 1.90 Hrs |
| 04/25/06 | LAH | Research regarding protective order issue. | 0.50 Hrs |
| 04/25/06 | TSG | Review slides for PBGC presentation. | 1.00 Hrs |
| 04/26/06 | LAH | Revise slides for PBGC meeting. | 0.80 Hrs |
| 04/26/06 | LAH | Telephone call with A. Pasricha et al. regarding PBGC meeting. | 1.00 Hrs |
| 04/26/06 | LAH | Review Resnick 1113/1114 declaration. | 0.30 Hrs |
| 04/26/06 | LAH | Telephone call with A. Pasricha et al. regarding PBGC meeting preparation. | 1.20 Hrs |
| 04/26/06 | LAH | Review 1113/1114 reply brief outline regarding benefits issues. | 1.00 Hrs |
| 04/26/06 | LAH | 1113/1114 group conference call regarding discovery, preparation issues. | 1.00 Hrs |
| 04/26/06 | PEJ | Research re: in-kind contribution. | 1.50 Hrs |
| 04/27/06 | JWB | Conference with LAH re: DOL exemption and in kind contribution. | 0.50 Hrs |
| 04/27/06 | LAH | Review and analyze new 1113 case. | 0.50 Hrs |
| 04/27/06 | LAH | Telephone calls to and from K. Williams regarding expert report. | 0.20 Hrs |
| 04/27/06 | LAH | Research regarding contribution issues. | 1.00 Hrs |
| 04/27/06 | LAH | Review slides for PBGC meeting. | 0.50 Hrs |
| 04/27/06 | LAH | Labor group telephone call regarding 1113/1114. | 1.20 Hrs |
| 04/28/06 | LAH | Review revised 1113/1114 reply brief regarding benefit issues. | 0.80 Hrs |
| 04/28/06 | LAH | Review union expert reports regarding benefit issues. | 1.50 Hrs |
| 04/28/06 | LAH | Review revised slides for PBGC meeting. | 0.50 Hrs |
| 04/28/06 | LAH | Telephone call with J. Sheehan et al. regarding PBGC meeting. | 1.00 Hrs |
| 04/28/06 | LAH | Telephone calls to and from K. Marafioti, J. Segal regarding PBGC confidentiality agreement. | 0.30 Hrs |
| 04/28/06 | TSG | Review Expert Reports re: 1113/1114 motion. | 1.00 Hrs |
| 04/28/06 | SAH | Attend to follow-up electronic service list. | 1.50 Hrs |
| 04/29/06 | LAH | Review union expert reports regarding benefit issues. | 1.30 Hrs |
| 04/29/06 | LAH | Review and revise 1113/1114 reply brief regarding benefit issues. | 1.00 Hrs |
| 04/29/06 | LAH | Telephone call with drafting group regarding rebuttal expert reports for 1113/1114 reply brief. | 1.50 Hrs |
| 04/29/06 | LAH | Telephone call with 1113/1114 drafting group regarding reply brief. | 1.30 Hrs |
| 04/30/06 | LAH | Telephone call with drafting group regarding 1113/1114 reply brief. | 0.30 Hrs |
| 04/30/06 | LAH | Review and revise 1113/1114 reply brief. | 1.30 Hrs |

\$ 42,332.00

| | | | |
|------------------------------|-----------|--------|--------------|
| GARY M. FORD - Principal | 1.80 Hrs | 735/hr | \$ 1,323.00 |
| JON W. BREYFOGLE - Principal | 0.50 Hrs | 635/hr | \$ 317.50 |
| THOMAS S. GIGOT - Principal | 2.90 Hrs | 565/hr | \$ 1,638.50 |
| LONIE A. HASSEL - Principal | 64.30 Hrs | 565/hr | \$ 36,329.50 |

GROOM LAW GROUP, CHARITABLE

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

| | | | |
|---------------------------------|-----------|--------|--------------|
| PAUL E. JACOBSON - Associate | 4.00 Hrs | 450/hr | \$ 1,800.00 |
| SARAH A. HUCK - Associate | 1.50 Hrs | 415/hr | \$ 622.50 |
| MARK . THEBY - Paralegal | 0.80 Hrs | 195/hr | \$ 156.00 |
| DANIELLE E. COLLINS - Paralegal | 1.00 Hrs | 145/hr | \$ 145.00 |
| | <hr/> | | |
| | 76.80 Hrs | | \$ 42,332.00 |

DISBURSEMENTS

Through April 30, 2006

| | |
|--------------------------|-----------|
| Duplication Services | \$ 274.35 |
| Outside-Office Telephone | \$ 91.04 |
| Postage | \$ 9.60 |
| Research Services | \$ 25.76 |
| Shipping | \$ 109.36 |
| Sprint Telecom | \$ 16.79 |

TOTAL DISBURSEMENTS THIS MATTER

\$ 526.90

Re: BANKRUPTCY ADMINISTRATION

File Number 013580-00005

Through April 30, 2006

| | | | |
|----------|-----|--|----------|
| 04/18/06 | SAH | Revise fee application in accordance with order extending filing. | 0.30 Hrs |
| 04/24/06 | SAH | Attend to matters regarding required ECF filing. | 1.50 Hrs |
| 04/25/06 | SAH | Review and revise March bill. | 0.50 Hrs |
| 04/25/06 | SAH | Prepare certificate of service for quarterly fee application. | 0.20 Hrs |
| 04/25/06 | SAH | Research regarding service requirements and revise fee application regarding same. | 1.50 Hrs |
| 04/26/06 | LAH | Review and revise first fee application. | 0.80 Hrs |
| 04/26/06 | SAH | Prepare quarterly fee application for filing and service. | 3.40 Hrs |
| 04/27/06 | LAH | Final review of fee application for filing. | 0.50 Hrs |
| 04/27/06 | LAH | Review March bill. | 0.30 Hrs |
| 04/27/06 | SAH | Finalize fee application and service regarding same. | 6.50 Hrs |

\$ 6,672.50

| | | | |
|-----------------------------|-----------|--------|-------------|
| LONIE A. HASSEL - Principal | 1.60 Hrs | 565/hr | \$ 904.00 |
| SARAH A. HUCK - Associate | 13.90 Hrs | 415/hr | \$ 5,768.50 |
| | <hr/> | | |
| | 15.50 Hrs | | \$ 6,672.50 |

DISBURSEMENTS

Through April 30, 2006

| | |
|----------------------|----------|
| Duplication Services | \$ 15.15 |
|----------------------|----------|

GROOM LAW GROUP, CHARTERED

1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

TOTAL DISBURSEMENTS THIS MATTER \$ 15.15

Re: QUALIFIED PLANS

File Number 013580-02000

Through April 30, 2006

\$ 650.00

| | |
|---|---------------------|
| TOTAL FEES | \$ 49,004.50 |
| FEES DISCOUNTED UNDER BILLING ARRANGEMENT | \$ - 4,900.45 |
| TOTAL DISBURSEMENTS | \$ 1,192.05 |
| TOTAL DUE THIS STATEMENT | <u>\$ 45,296.10</u> |

PREVIOUS BILLS OUTSTANDING

| | | |
|----------|----------|-----------|
| 10027562 | 11/10/05 | 5,360.31 |
| 10028076 | 12/09/05 | 10,497.06 |
| 10028570 | 01/11/06 | 2,866.95 |
| 10029062 | 02/13/06 | 6,775.74 |
| 10029490 | 03/13/06 | 11,315.16 |
| 10029913 | 04/25/06 | 75,769.80 |

TOTAL A/R \$ 112,585.02

TOTAL DUE \$ 157,881.12

GROOM LAW GROUP

Lonie A. Hassel
(202) 861-6634
lah@groom.com

June 16, 2006

VIA FEDERAL EXPRESS

David Sherbin, General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

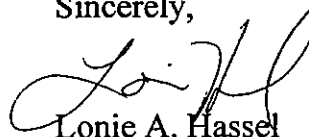
Re: Amended Statement for Professional Services Rendered During
the Period Ending April 30, 2006

Dear Mr. Sherbin:

Enclosed is our amended statement for professional services rendered to Delphi Corporation ("Delphi") from April 1, 2006 through April 30, 2006 period. We have corrected the caption of the Summary of Professional Services to properly reflect that this fee statement applies to the April 1, 2006 through April 30, 2006, not March 1, 2006 through March 30, 2006 as previously indicated. The fee statement is otherwise unchanged.

I would be happy to discuss any questions you may have about the bill.

Sincerely,



Lonie A. Hassel

Enclosures

cc: John Wm. Butler, Jr., Esq.
Alicia M. Leonhard, Esq.
Marlane Melican, Esq.
Robert J. Rosenberg, Esq.
John D. Sheehan
Marissa Wesley, Esq.
Valeria Venable

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Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|-------------------------|
| ----- | x | |
| | : | |
| In re: | : | |
| | : | Chapter 11 |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| ----- | x | |

**AMENDED SUMMARY OF PROFESSIONAL SERVICES RENDERED AND
DISBURSEMENTS INCURRED BY GROOM LAW GROUP, CHARTERED,
SPECIAL EMPLOYEE BENEFITS COUNSEL FOR THE DEBTORS, FOR THE
PERIOD FROM APRIL 1, 2006 THROUGH APRIL 30, 2006**

By Order dated November 4, 2005, the Bankruptcy Court authorized the employment and retention of Groom Law Group, Chartered ("Groom") as special employee benefits counsel to Debtors in the above-captioned action. Pursuant to that Order and in accordance with the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members in the above-captioned action, Groom hereby provides certain summary information regarding the professional services provided to Debtors by Groom for the period April 1, 2006 through and including April 30, 2006 (the "Compensation Period"). Additional detailed information regarding the professional services rendered and disbursements incurred is contained in the attached fee statements for the Compensation Period.

BRIEF DESCRIPTION OF PROFESSIONAL SERVICES RENDERED

The following is a summary of the professional services rendered by Groom during the Compensation Period. This summary is organized in accordance with Groom's internal system of project or work codes.

- **0004 – Debtor Representation:** During the Compensation Period, Groom provided Debtors with analysis and advice regarding Form 200 and Form 4010 filings, meeting with PBGC, plan attrition, and the 1113/1114 motion, among other issues.
- **0005 – Bankruptcy Administration:** During the Compensation Period, Groom professionals ensured compliance with the Bankruptcy Court's rules, orders and procedures, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special employee benefits counsel to Debtors.

SERVICES RENDERED BY GROOM LAW GROUP, CHARTERED COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006

| NAME | YEAR OF BEGINNING | RATE | HOURS | AMOUNT |
|--------------------------------------|--------------------------|-------------|--------------|--------------------|
| <u>PARTNERS</u> | | | | |
| Gary M. Ford | 1977 | \$735 | 1.80 | 1,323.00 |
| Jon W. Breyfogle | 1995 | \$635 | .50 | 317.50 |
| Lonie A. Hassel | 1980 | \$565 | 65.90 | 37,233.50 |
| Thomas S. Gigot | 1984 | \$565 | 2.90 | 1,638.50 |
| TOTAL PARTNERS | | | 71.10 | \$40,512.50 |
| <u>ASSOCIATES</u> | | | | |
| Paul E. Jacobson | 1999 | \$450 | 4.00 | 1,800.00 |
| Sarah A. Huck | 2000 | \$415 | 15.40 | 6,391.00 |
| TOTAL ASSOCIATES | | | 19.40 | \$8,191.00 |
| <u>PARAPROFESSIONALS</u> | | | | |
| Mark Theby | N/A | \$195 | .80 | 156.00 |
| Danielle E. Collins | N/A | \$145 | 1.00 | 145.00 |
| TOTAL PARA- PROFESSIONALS | | | 1.80 | \$ 301.00 |
| TOTAL | | | 92.30 | \$49,004.50 |
| TOTAL FEES AFTER 10% DISCOUNT | | | | \$44,104.05 |
| 80% OF FEES AFTER DISCOUNT | | | | \$35,283.24 |

ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
GROOM LAW GROUP, CHARTERED
COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006

| Disbursements | Amount |
|----------------------------|-------------------|
| | |
| DUPLICATION | 289.50 |
| SHIPPING | 109.36 |
| RESEARCH SERVICES | 25.76 |
| POSTAGE | 9.60 |
| OUTSIDE OFFICE TELEPHONE | 91.04 |
| TELEPHONE (SPRINT TELECOM) | 16.79 |
| QUALIFIED PLANS | 650.00 |
| TOTAL | \$1,192.05 |

SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING APRIL 1, 2006 THROUGH APRIL 30, 2006

| MATTER CODE | DESCRIPTION | HOURS | AMOUNT | AMOUNT LESS 10% DISCOUNT |
|--------------|---------------------------|--------------|--------------------|--------------------------|
| 00004 | Debtor Representation | 76.80 | 42,332.00 | 38,098.80 |
| 00005 | Bankruptcy Administration | 15.50 | 6,672.50 | 6,005.25 |
| TOTAL | | 92.30 | \$49,004.50 | \$44,104.05 |

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue, N.W.
Suite 1200
Washington, D.C. 20006-5811
FEI #52-1219029

May 24, 2006

Bill Number 10030673
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Professional services rendered for the period ending April 30, 2006.

| | | |
|---------------------------|--------------|---------------------|
| DEBTOR REPRESENTATION | \$ 42,332.00 | |
| Less 10 Percent | \$ -4,233.20 | |
| BANKRUPTCY ADMINISTRATION | \$ 6,672.50 | |
| Less 10 Percent | \$ -667.25 | |
| Total Fees | | \$ 44,104.05 |
| DEBTOR REPRESENTATION | \$ 526.90 | |
| BANKRUPTCY ADMINISTRATION | \$ 15.15 | |
| QUALIFIED PLANS | \$ 650.00 | |
| Total Disbursements | | <u>\$ 1,192.05</u> |
| Total | | <u>\$ 45,296.10</u> |

Payment may be made by wire transfer or ACH to:

Groom Law Group, Chartered
PNC Financial Services Group, Inc.
Washington, D.C. 20006
ABA Transit Number 054000030 (ACH)
ABA Transit Number 031000053 (WIRE)
Account Number 5300759951

Remittance address:

Groom Law Group, Chartered
Department # 0589
Washington, DC 20073-0589

Suite 1200
Washington, D.C. 20006
FEI #52-1219029

May 24, 2006

Bill Number 10030673
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

FOR PROFESSIONAL SERVICES

Re: DEBTOR REPRESENTATION

File Number 013580-00004

Through April 30, 2006

| | | | |
|----------|-----|--|----------|
| 03/14/06 | MT | Research re: PBGC 412(n) filings at DC Recorder, per LAH. | 0.80 Hrs |
| 04/01/06 | LAH | E-mail from and to K. Morris regarding attrition program. | 0.30 Hrs |
| 04/01/06 | LAH | Telephone call with K. Cobb regarding e-mail from K. Morris regarding attrition program. | 0.10 Hrs |
| 04/03/06 | GMF | Research and review PBGC issues. | 0.30 Hrs |
| 04/03/06 | LAH | Labor strategy conference call. | 1.50 Hrs |
| 04/03/06 | LAH | Telephone call with F. Kuplicki, K. Marafioti regarding attrition program, FOIA issues. | 0.20 Hrs |
| 04/03/06 | LAH | Telephone calls with F. Kuplicki regarding attrition program, FOIA issues. | 0.30 Hrs |
| 04/03/06 | LAH | Telephone calls from and to K. Morris regarding FOIA contact. | 0.20 Hrs |
| 04/03/06 | LAH | Discuss PBGC issues with GMF. | 0.20 Hrs |
| 04/04/06 | GMF | Get update regarding PBGC position on attrition program. | 0.10 Hrs |
| 04/04/06 | LAH | Telephone calls with K. Marfioti, F. Kuplicki regarding FOIA issue. | 0.30 Hrs |
| 04/04/06 | LAH | Telephone call with F. Kuplicki regarding GM telephone call, PBGC issues telephone call. | 0.20 Hrs |
| 04/04/06 | LAH | E-mails from and to S. Dameron-Clark, Skadden regarding scheduling. | 0.20 Hrs |
| 04/06/06 | LAH | Review and revise proposed Q&A regarding plan freeze. | 0.70 Hrs |
| 04/06/06 | LAH | Telephone call with Skadden, PBGC regarding FOIA issue. | 0.50 Hrs |
| 04/06/06 | LAH | Join 1113/1114 meet and confer. | 0.80 Hrs |
| 04/06/06 | LAH | Review proposed changes to PBGC Confidentiality Agreement. | 0.30 Hrs |
| 04/06/06 | LAH | Research regarding PBGC FOIA, confidentiality issues. | 0.70 Hrs |
| 04/07/06 | LAH | Research regarding exemption issues. | 1.00 Hrs |
| 04/10/06 | LAH | Revise memorandum regarding exemptions. | 2.00 Hrs |
| 04/10/06 | LAH | Draft memorandum regarding exemptions. | 2.50 Hrs |
| 04/11/06 | LAH | Research regarding materials for Form 200 filing. | 1.90 Hrs |
| 04/11/06 | LAH | E-mails from and to K. Cobb regarding Form 200 filing. | 0.10 Hrs |
| 04/11/06 | LAH | Telephone calls from and to F. Kuplicki regarding Form 200. | 0.20 Hrs |
| 04/11/06 | DEC | Prepare CD of SEC filings for Form 200. | 1.00 Hrs |
| 04/12/06 | LAH | Review CD-ROM materials for PBGC Form 200. | 0.30 Hrs |
| 04/12/06 | LAH | Review rules regarding participant notice. | 0.50 Hrs |
| 04/12/06 | LAH | E-mails from and to Skadden attorney regarding 1113/1114 | 0.20 Hrs |

Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|--|----------|
| | | exhibits. | |
| 04/12/06 | LAH | Telephone call with F. Kuplicki regarding PBGC meeting. | 0.30 Hrs |
| 04/12/06 | LAH | Review requirements regarding section 4010 filing. | 0.30 Hrs |
| 04/12/06 | LAH | Draft note to K. Cobb regarding section 4010 filing. | 0.20 Hrs |
| 04/13/06 | TSG | Conference with LAH regarding PBGC issues. | 0.40 Hrs |
| 04/13/06 | LAH | Review and revise certification check-list for benefit issues regarding DIP financing agreement. | 1.30 Hrs |
| 04/13/06 | LAH | Telephone call with F. Kuplicki regarding PBGC issue. | 0.10 Hrs |
| 04/13/06 | LAH | Draft issues list for PBGC meeting. | 1.00 Hrs |
| 04/13/06 | LAH | Review timeline regarding pension plan filings. | 0.20 Hrs |
| 04/13/06 | PEJ | Discussion with LAH regarding research on in-kind contribution to the pension plan. | 0.50 Hrs |
| 04/14/06 | LAH | Draft outline of talking points for PBGC meeting. | 0.50 Hrs |
| 04/14/06 | LAH | Revise pension plan timeline. | 0.50 Hrs |
| 04/14/06 | LAH | Research regarding pension plan filing dates. | 0.30 Hrs |
| 04/14/06 | LAH | E-mail to K. Cobb regarding timeline. | 0.10 Hrs |
| 04/17/06 | LAH | Draft cover letters for Form 200. | 0.20 Hrs |
| 04/17/06 | LAH | Review materials for Form 200 filing. | 0.30 Hrs |
| 04/18/06 | LAH | E-mails from and to K. Cobb regarding timeline, Form 200 filing. | 0.20 Hrs |
| 04/18/06 | LAH | Review schedule, agenda regarding PBGC meeting. | 0.20 Hrs |
| 04/19/06 | LAH | Review materials for 1113/1114 meeting. | 0.30 Hrs |
| 04/19/06 | LAH | Meet with labor group attorneys regarding 1113/1114 preparations. | 4.30 Hrs |
| 04/19/06 | PEJ | Research regarding qualifying employer security. | 2.00 Hrs |
| 04/20/06 | LAH | Review and revise PBGC stipulation. | 0.50 Hrs |
| 04/20/06 | LAH | E-mails to and from K. Marafioti regarding PBGC stipulation. | 0.30 Hrs |
| 04/20/06 | LAH | Review and analyze PBGC meeting issues. | 0.50 Hrs |
| 04/20/06 | TSG | Conference with LAH regarding PBGC meeting agenda. | 0.50 Hrs |
| 04/21/06 | LAH | Review and arrange for filing PBGC Forms 200. | 0.30 Hrs |
| 04/21/06 | LAH | Conference call with A. Pasricha et al. regarding PBGC meeting. | 1.00 Hrs |
| 04/22/06 | LAH | Review 1113/1114 objections. | 1.00 Hrs |
| 04/22/06 | LAH | Conference call regarding 1113/1114 objections. | 1.70 Hrs |
| 04/24/06 | LAH | Review and revise PBGC slides. | 0.50 Hrs |
| 04/24/06 | LAH | Review draft demonstrative exhibits for 1113/1114. | 0.50 Hrs |
| 04/24/06 | LAH | Review and analyze confidentiality issues, including Compass agreement and PBGC e-mail regarding same. | 0.70 Hrs |
| 04/24/06 | LAH | Telephone call with F. Kuplicki, K. Marafioti regarding PBGC confidentiality issues. | 0.20 Hrs |
| 04/24/06 | LAH | Telephone call with J. Segal, K. Marafioti regarding PBGC confidentiality issues. | 0.30 Hrs |
| 04/24/06 | LAH | Telephone call from and draft letter to K. Cobb regarding Form 200 filings. | 0.20 Hrs |
| 04/24/06 | LAH | Telephone call from K. Marafioti regarding PBGC response to confidentiality request. | 0.10 Hrs |
| 04/24/06 | LAH | Labor strategy group call regarding 1113/1114. | 1.00 Hrs |
| 04/25/06 | GMF | Review and revise PBGC presentation. | 1.40 Hrs |
| 04/25/06 | LAH | Conference call with Skadden, O'Melveny, client regarding 1113/1114. | 1.50 Hrs |
| 04/25/06 | LAH | Discuss PBGC meeting strategy with GMF, TSG. | 1.30 Hrs |
| 04/25/06 | LAH | Telephone calls with S. Dameron-Clark, K. Williams regarding | 0.50 Hrs |

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| | | 26(a)(2) filing. | 0.50 Hrs |
| 04/25/06 | LAH | Telephone call with F. Kuplicki regarding PBGC meeting issues. | 1.00 Hrs |
| 04/25/06 | LAH | Review slides for PBGC meeting. | 3.00 Hrs |
| 04/25/06 | LAH | Identify documents for 26(a)(2) disclosure. | 0.30 Hrs |
| 04/25/06 | LAH | Telephone calls from and to R. Janger regarding 26(a)(2) disclosure. | 1.90 Hrs |
| 04/25/06 | LAH | Draft and revise supplement to Williams declaration. | 0.50 Hrs |
| 04/25/06 | LAH | Research regarding protective order issue. | 1.00 Hrs |
| 04/25/06 | TSG | Review slides for PBGC presentation. | 0.80 Hrs |
| 04/26/06 | LAH | Revise slides for PBGC meeting. | 1.00 Hrs |
| 04/26/06 | LAH | Telephone call with A. Pasricha et al. regarding PBGC meeting. | 0.30 Hrs |
| 04/26/06 | LAH | Review Resnick 1113/1114 declaration. | 1.20 Hrs |
| 04/26/06 | LAH | Telephone call with A. Pasricha et al. regarding PBGC meeting preparation. | 1.00 Hrs |
| 04/26/06 | LAH | Review 1113/1114 reply brief outline regarding benefits issues. | 1.00 Hrs |
| 04/26/06 | LAH | 1113/1114 group conference call regarding discovery, preparation issues. | 1.50 Hrs |
| 04/26/06 | PEJ | Research re: in-kind contribution. | 0.50 Hrs |
| 04/27/06 | JWB | Conference with LAH re: DOL exemption and in kind contribution. | 0.50 Hrs |
| 04/27/06 | LAH | Review and analyze new 1113 case. | 0.20 Hrs |
| 04/27/06 | LAH | Telephone calls to and from K. Williams regarding expert report. | 1.00 Hrs |
| 04/27/06 | LAH | Research regarding contribution issues. | 0.50 Hrs |
| 04/27/06 | LAH | Review slides for PBGC meeting. | 1.20 Hrs |
| 04/27/06 | LAH | Labor group telephone call regarding 1113/1114. | 0.80 Hrs |
| 04/28/06 | LAH | Review revised 1113/1114 reply brief regarding benefit issues. | 1.50 Hrs |
| 04/28/06 | LAH | Review union expert reports regarding benefit issues. | 0.50 Hrs |
| 04/28/06 | LAH | Review revised slides for PBGC meeting. | 1.00 Hrs |
| 04/28/06 | LAH | Telephone call with J. Sheehan et al. regarding PBGC meeting. | 0.30 Hrs |
| 04/28/06 | LAH | Telephone calls to and from K. Marafioti, J. Segal regarding PBGC confidentiality agreement. | 1.00 Hrs |
| 04/28/06 | TSG | Review Expert Reports re: 1113/1114 motion. | 1.50 Hrs |
| 04/28/06 | SAH | Attend to follow-up electronic service list. | 1.30 Hrs |
| 04/29/06 | LAH | Review union expert reports regarding benefit issues. | 1.00 Hrs |
| 04/29/06 | LAH | Review and revise 1113/1114 reply brief regarding benefit issues. | 1.50 Hrs |
| 04/29/06 | LAH | Telephone call with drafting group regarding rebuttal expert reports for 1113/1114 reply brief. | 1.30 Hrs |
| 04/29/06 | LAH | Telephone call with 1113/1114 drafting group regarding reply brief. | 0.30 Hrs |
| 04/30/06 | LAH | Telephone call with drafting group regarding 1113/1114 reply brief. | 1.30 Hrs |
| 04/30/06 | LAH | Review and revise 1113/1114 reply brief. | |

\$ 42,332.00

| | | | |
|------------------------------|-----------|--------|--------------|
| GARY M. FORD - Principal | 1.80 Hrs | 735/hr | \$ 1,323.00 |
| JON W. BREYFOGLE - Principal | 0.50 Hrs | 635/hr | \$ 317.50 |
| THOMAS S. GIGOT - Principal | 2.90 Hrs | 565/hr | \$ 1,638.50 |
| LONIE A. HASSEL - Principal | 64.30 Hrs | 565/hr | \$ 36,329.50 |

GROOM LAW GROUP, CHART, LLC

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

| | | | |
|---------------------------------|-----------------|--------|--------------------|
| PAUL E. JACOBSON - Associate | 4.00 Hrs | 450/hr | \$ 1,800.00 |
| SARAH A. HUCK - Associate | 1.50 Hrs | 415/hr | \$ 622.50 |
| MARK . THEBY - Paralegal | 0.80 Hrs | 195/hr | \$ 156.00 |
| DANIELLE E. COLLINS - Paralegal | 1.00 Hrs | 145/hr | \$ 145.00 |
| | <hr/> 76.80 Hrs | | <hr/> \$ 42,332.00 |

DISBURSEMENTS

Through April 30, 2006

| | |
|--------------------------|-----------|
| Duplication Services | \$ 274.35 |
| Outside-Office Telephone | \$ 91.04 |
| Postage | \$ 9.60 |
| Research Services | \$ 25.76 |
| Shipping | \$ 109.36 |
| Sprint Telecom | \$ 16.79 |

TOTAL DISBURSEMENTS THIS MATTER

\$ 526.90

Re: **BANKRUPTCY ADMINISTRATION**

File Number 013580-00005

Through April 30, 2006

| | | | |
|----------|-----|--|----------|
| 04/18/06 | SAH | Revise fee application in accordance with order extending filing. | 0.30 Hrs |
| 04/24/06 | SAH | Attend to matters regarding required ECF filing. | 1.50 Hrs |
| 04/25/06 | SAH | Review and revise March bill. | 0.50 Hrs |
| 04/25/06 | SAH | Prepare certificate of service for quarterly fee application. | 0.20 Hrs |
| 04/25/06 | SAH | Research regarding service requirements and revise fee application regarding same. | 1.50 Hrs |
| 04/26/06 | LAH | Review and revise first fee application. | 0.80 Hrs |
| 04/26/06 | SAH | Prepare quarterly fee application for filing and service. | 3.40 Hrs |
| 04/27/06 | LAH | Final review of fee application for filing. | 0.50 Hrs |
| 04/27/06 | LAH | Review March bill. | 0.30 Hrs |
| 04/27/06 | SAH | Finalize fee application and service regarding same. | 6.50 Hrs |

\$ 6,672.50

| | | | |
|-----------------------------|-----------------|--------|-------------------|
| LONIE A. HASSEL - Principal | 1.60 Hrs | 565/hr | \$ 904.00 |
| SARAH A. HUCK - Associate | 13.90 Hrs | 415/hr | \$ 5,768.50 |
| | <hr/> 15.50 Hrs | | <hr/> \$ 6,672.50 |

DISBURSEMENTS

Through April 30, 2006

| | |
|----------------------|----------|
| Duplication Services | \$ 15.15 |
|----------------------|----------|

GROOM LAW GROUP, CHARITABLE

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

TOTAL DISBURSEMENTS THIS MATTER

\$ 15.15

Re: QUALIFIED PLANS

File Number 013580-02000

Through April 30, 2006

\$ 650.00

TOTAL FEES
FEES DISCOUNTED UNDER BILLING ARRANGEMENT
TOTAL DISBURSEMENTS
TOTAL DUE THIS STATEMENT

\$ 49,004.50
\$ - 4,900.45
\$ 1,192.05
\$ 45,296.10

PREVIOUS BILLS OUTSTANDING

| | | |
|----------|----------|-----------|
| 10027562 | 11/10/05 | 5,360.31 |
| 10028076 | 12/09/05 | 10,497.06 |
| 10028570 | 01/11/06 | 2,866.95 |
| 10029062 | 02/13/06 | 6,775.74 |
| 10029490 | 03/13/06 | 11,315.16 |
| 10029913 | 04/25/06 | 75,769.80 |

TOTAL A/R

\$ 112,585.02

TOTAL DUE

\$ 157,881.12

Lonie A. Hassel
(202) 861-6634
lah@groom.com

June 29, 2006

VIA FEDERAL EXPRESS

David Sherbin, General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

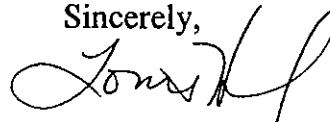
Re: Statement for Professional Services Rendered During
the Period Ending May 31, 2006

Dear Mr. Sherbin:

Enclosed is our statement for professional services rendered to Delphi Corporation ("Delphi") from May 1, 2006 through May 31, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$53,699.04) and 100% of the expenses (\$6,827.72) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

I would be happy to discuss any questions you may have about the bill.

Sincerely,



Lonie A. Hassel

Enclosures

cc: John Wm. Butler, Jr., Esq.
Alicia M. Leonhard, Esq.
Robert J. Rosenberg, Esq.
Marissa Wesley, Esq.
Marlane Melican, Esq.
Bonnie Steingart, Esq.
John Sheeban, Esq.

GROOM LAW GROUP, CHARTERED
Valeria Venable 1701 Pennsylvania Ave., N.W. • Washington, D.C. 20006-5811
202-857-0620 • Fax: 202-659-4503 • www.groom.com

June 16, 2006

Bill Number 10031122
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Professional services rendered for the period ending May 31, 2006.

| | | |
|---------------------------|--------------|---------------------|
| DEBTOR REPRESENTATION | \$ 72,726.00 | |
| Less 10 Percent | \$ -7,272.60 | |
| BANKRUPTCY ADMINISTRATION | \$ 1,856.00 | |
| Less 10 Percent | \$ -185.60 | |
| Total Fees | | \$ 67,123.80 |
| DEBTOR REPRESENTATION | \$ 6,032.50 | |
| BANKRUPTCY ADMINISTRATION | \$ 145.22 | |
| QUALIFIED PLANS | \$ 650.00 | |
| Total Disbursements | | <u>\$ 6,827.72</u> |
| Total | | <u>\$ 73,951.52</u> |

| | |
|--|--|
| Payment may be made by wire transfer or ACH to: | Remittance address: |
| Groom Law Group, Chartered PNC Financial Services Group, Inc. Washington, D.C. 20006 ABA Transit Number 054000030 (ACH) ABA Transit Number 031000053 (WIRE) Account Number 5300759951 | Groom Law Group, Chartered Department # 0589 Washington, DC 20073-0589 |

Suite 1200
Washington, D.C. 20006
FEI #52-1219029

June 16, 2006

Bill Number 10031122
File Number 013580

DELPHI CORPORATION
David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

FOR PROFESSIONAL SERVICES

Re: DEBTOR REPRESENTATION

File Number 013580-00004

Through May 31, 2006

| | | | |
|----------|-----|---|----------|
| 05/01/06 | LAH | Review and revise slides for PBGC meeting. | 0.50 Hrs |
| 05/01/06 | LAH | 1113/1114 drafting group telephone call. | 1.00 Hrs |
| 05/01/06 | LAH | Review slides for PBGC meeting. | 0.70 Hrs |
| 05/01/06 | LAH | Telephone calls and e-mails with T. Jerman regarding slides for PBGC meeting. | 0.20 Hrs |
| 05/01/06 | LAH | Telephone calls with F. Kuplicki regarding PBGC meeting. | 0.30 Hrs |
| 05/01/06 | LAH | Telephone call with F. Kuplicki, K. Cobb regarding contribution issue. | 0.30 Hrs |
| 05/01/06 | LAH | Research regarding plan transfer issue. | 0.50 Hrs |
| 05/01/06 | LAH | Telephone call with K. Williams regarding deposition. | 0.10 Hrs |
| 05/01/06 | LAH | E-mails from and to D. Springer regarding K. Williams deposition. | 0.10 Hrs |
| 05/01/06 | AMS | Review fiduciary issue. | 0.30 Hrs |
| 05/02/06 | GMF | Review outcome of PBGC meeting. | 0.20 Hrs |
| 05/02/06 | LAH | Prepare for PBGC meeting. | 0.80 Hrs |
| 05/02/06 | LAH | Attend meeting with PBGC, Delphi representatives, actuary regarding pension issues. | 2.30 Hrs |
| 05/02/06 | LAH | Follow-up with Delphi representatives, actuary regarding PBGC meeting. | 1.70 Hrs |
| 05/02/06 | LAH | Analyze issues regarding PBGC meeting. | 0.50 Hrs |
| 05/02/06 | LAH | Join trial preparation telephone call with Skadden, O'Melveny. | 3.50 Hrs |
| 05/02/06 | LAH | E-mails and telephone calls with Skadden regarding K. Williams deposition. | 0.30 Hrs |
| 05/03/06 | LAH | Review materials and prepare for deposition of K. Williams. | 4.30 Hrs |
| 05/03/06 | LAH | Telephone calls with K. Williams regarding deposition, trial testimony. | 0.30 Hrs |
| 05/03/06 | LAH | Telephone calls and e-mails to O'Melveny, Skadden regarding K. Williams deposition. | 0.30 Hrs |
| 05/03/06 | LAH | 1113/1114 Delphi labor status telephone call. | 0.20 Hrs |
| 05/04/06 | LAH | Prepare for and prepare witness for deposition. | 4.50 Hrs |
| 05/04/06 | LAH | Defend K. Williams deposition. | 2.00 Hrs |
| 05/04/06 | LAH | Participate in 1113/1114 trial preparation. | 1.50 Hrs |
| 05/04/06 | LAH | Research regarding and review reliance document. | 2.00 Hrs |
| 05/05/06 | LAH | Telephone call with F. Kuplicki regarding 1113/1114 hearing, | 0.30 Hrs |

Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|---|----------|
| | | reportable event. | |
| 05/05/06 | LAH | Telephone call with K. Cobb, F. Kuplicki et al. regarding waiver request. | 0.70 Hrs |
| 05/05/06 | LAH | Review Williams deposition transcript. | 0.30 Hrs |
| 05/05/06 | LAH | E-mails from and to R. Janger regarding K. Williams reliance documents. | 0.20 Hrs |
| 05/08/06 | LAH | Draft cross and redirect for K. Williams and prepare for 1113/1114 hearing. | 8.50 Hrs |
| 05/09/06 | GMF | Review status of hearing. | 0.10 Hrs |
| 05/09/06 | LAH | Attend 1113/1114 hearing. | 8.00 Hrs |
| 05/09/06 | LAH | Prepare for 1113/1114 hearing. | 4.70 Hrs |
| 05/10/06 | LAH | Prepare for 1113/1114 hearing. | 4.00 Hrs |
| 05/10/06 | LAH | Attend 1113/1114 hearing. | 7.50 Hrs |
| 05/11/06 | LAH | Draft documents for reportable event filing. | 0.80 Hrs |
| 05/11/06 | LAH | Analyze and outline 1113/1114 follow up issues. | 0.80 Hrs |
| 05/11/06 | LAH | Telephone call with F. Kuplicki regarding 1113/1114 issues, reportable event filing. | 0.50 Hrs |
| 05/12/06 | LAH | Prepare for 1113/1114 hearing. | 1.70 Hrs |
| 05/12/06 | LAH | Attend 1113/1114 hearing. | 6.00 Hrs |
| 05/12/06 | LAH | Follow-up discussion with co-counsel regarding next steps for 1113/1114 hearing. | 0.40 Hrs |
| 05/15/06 | LAH | Draft, revise, and arrange for filing reportable event notices for PHI and Delphi Mechatronic plans. | 2.00 Hrs |
| 05/15/06 | LAH | Review GM termsheet. | 0.50 Hrs |
| 05/15/06 | LAH | Telephone call with F. Kuplicki, K. Cobb et al. regarding GM term sheet issues. | 1.50 Hrs |
| 05/15/06 | DEC | File notices with PBGC. | 0.80 Hrs |
| 05/16/06 | LAH | Telephone call with R. Meisler regarding controlled group issue. | 0.20 Hrs |
| 05/16/06 | LAH | Telephone call with F. Kuplicki regarding 1113/1114 follow-up, GM term sheet. | 0.50 Hrs |
| 05/16/06 | LAH | Review proposed changes to GM term sheet. | 0.20 Hrs |
| 05/16/06 | LAH | Review 1113/1114 documents for remainder of trial. | 0.50 Hrs |
| 05/16/06 | LAH | Discuss 1113/1114 trial issues with TSG. | 0.30 Hrs |
| 05/16/06 | LAH | Research regarding controlled group issue. | 0.30 Hrs |
| 05/16/06 | TSG | Review 1113 filings and prepare for May 23 hearing. | 0.50 Hrs |
| 05/17/06 | LAH | Telephone call with A. Pasricha, F. Kuplicki, K. Cobb, S. Dameron-Clark, K. Williams regarding GM issues. | 0.80 Hrs |
| 05/17/06 | LAH | Research regarding ASEC demutualization issue. | 0.50 Hrs |
| 05/17/06 | LAH | Telephone call with and e-mail to F. Kuplicki regarding ASEC demutualization issue. | 0.30 Hrs |
| 05/18/06 | LAH | Telephone call from F. Kuplicki regarding GM issues. | 0.10 Hrs |
| 05/18/06 | LAH | E-mail from and to J. Sheehan regarding GM issues. | 0.20 Hrs |
| 05/18/06 | LAH | Review proposed changes to GM termsheet. | 0.50 Hrs |
| 05/18/06 | LAH | Telephone call with F. Kuplicki regarding GM termsheet revisions. | 0.20 Hrs |
| 05/19/06 | GMF | Update on 1113 proceeding. | 0.10 Hrs |
| 05/19/06 | TSG | Review materials in preparation for 1113 hearing on 5/24. | 0.40 Hrs |
| 05/19/06 | LAH | Conference call with S. Corcoran et al. regarding GM termsheet comments. | 2.00 Hrs |
| 05/19/06 | LAH | Telephone call with and e-mail to O'Melveny regarding 1113/1114 hearing. | 0.30 Hrs |
| 05/22/06 | GMF | Review LAH e-mail regarding PBGC. | 0.10 Hrs |

Suite 1200
Washington, D.C. 20006
FEI #52-1219029

DELPHI CORPORATION

| | | | |
|----------|-----|--|----------|
| 05/22/06 | TSG | Join LAH in conference call regarding § 1113 motion. | 1.00 Hrs |
| 05/22/06 | LAH | Telephone call with K. Cobb, F. Kuplicki et al. regarding IRS meeting. | 0.80 Hrs |
| 05/22/06 | LAH | Delphi Labor group conference call regarding 1113/1114 hearing issue. | 1.30 Hrs |
| 05/22/06 | LAH | Review proposed materials for IRS meeting. | 0.50 Hrs |
| 05/23/06 | LAH | Telephone call with F. Kuplicki regarding 1113/1114 resumptions. | 0.50 Hrs |
| 05/23/06 | LAH | Review filings from GM, Creditors' Committee regarding 1113/1114 hearing. | 0.20 Hrs |
| 05/24/06 | TSG | Review Declaration and Briefs for 1113/1114 hearings. | 2.00 Hrs |
| 05/24/06 | TSG | Attend 1113/1114 hearing. | 7.50 Hrs |
| 05/25/06 | LAH | Telephone calls with O'Melveny regarding 1113 hearing. | 0.30 Hrs |
| 05/25/06 | LAH | Review 1113/1114 hearing transcript. | 1.30 Hrs |
| 05/25/06 | LAH | Review draft IRS slides. | 0.50 Hrs |
| 05/26/06 | LAH | Prepare for 1113/1114 hearing (5.00); attend 1113/1114 hearing continuation (4.00). | 9.00 Hrs |
| 05/26/06 | TSG | Research re: bench memo on distress termination. | 0.40 Hrs |
| 05/30/06 | LAH | Draft bench memorandum regarding distress termination for 1113/1114 hearing. | 6.30 Hrs |
| 05/30/06 | LAH | Telephone calls with F. Kuplicki regarding OPEB issue, IRS meeting. | 0.30 Hrs |
| 05/30/06 | LAH | Research regarding OPEB transfer issue. | 1.30 Hrs |
| 05/30/06 | AMS | Review transfer of OPEB liability. | 0.30 Hrs |
| 05/30/06 | CLK | Review question re: transfer of retiree health liabilities and discuss with LAH and F. Kuplicki. | 2.00 Hrs |
| 05/30/06 | CMC | Research and review section 4041(c) distress termination cases. | 2.40 Hrs |
| 05/31/06 | LAH | Review and revise bench memorandum regarding termination. | 2.80 Hrs |
| 05/31/06 | LAH | Review materials for IRS meeting. | 0.50 Hrs |
| 05/31/06 | LAH | Meet with J. Sheehan, F. Kuplicki, K. Cobb, S. Dameron-Clark, co-counsel regarding IRS meeting. | 1.00 Hrs |
| 05/31/06 | LAH | Meet with client, co-counsel, IRS regarding funding waivers. | 2.00 Hrs |
| 05/31/06 | TSG | Revise bench memorandum on distress termination. | 0.70 Hrs |

\$ 72,726.00

| | | | |
|-----------------------------------|------------|--------|--------------|
| GARY M. FORD - Principal | 0.50 Hrs | 735/hr | \$ 367.50 |
| THOMAS S. GIGOT - Principal | 12.50 Hrs | 565/hr | \$ 7,062.50 |
| LONIE A. HASSEL - Principal | 111.80 Hrs | 565/hr | \$ 63,167.00 |
| ANDREE . ST.MARTIN - Principal | 0.60 Hrs | 565/hr | \$ 339.00 |
| CHRISTINE L. KELLER - Principal | 2.00 Hrs | 495/hr | \$ 990.00 |
| CHRISTINA M. CROCKETT - Associate | 2.40 Hrs | 285/hr | \$ 684.00 |
| DANIELLE E. COLLINS - Paralegal | 0.80 Hrs | 145/hr | \$ 116.00 |

130.60 Hrs

\$ 72,726.00

DISBURSEMENTS
Through May 31, 2006

| | |
|----------------------|-----------|
| Cab service | \$ 20.00 |
| Duplication Services | \$ 119.10 |

DELPHI CORPORATION

| | |
|--|--------------------|
| Meals & Entertainment | \$ 12.40 |
| Miscellaneous | \$ 715.35 |
| Postage | \$ 0.63 |
| Research Services | \$ 74.37 |
| Shipping | \$ 58.87 |
| Sprint Telecom | \$ 36.45 |
| Travel | \$ 4,995.33 |
| TOTAL DISBURSEMENTS THIS MATTER | \$ 6,032.50 |

Re: BANKRUPTCY ADMINISTRATION

File Number 013580-00005

Through May 31, 2006

| | | | |
|----------|-----|--|--------------------|
| 05/17/06 | SAH | Review and revise billing. | 0.70 Hrs |
| 05/25/06 | SAH | Analyze docket entries including changes to scheduling orders and committee members. | 1.70 Hrs |
| 05/25/06 | SAH | Prepare monthly bill. | 0.80 Hrs |
| 05/31/06 | LAH | Review and sign April bill. | 0.20 Hrs |
| 05/31/06 | SAH | Revise and finalize monthly bill. | 1.00 Hrs |
| | | | \$ 1,856.00 |

| | | | |
|-----------------------------|-----------------|--------|--------------------|
| LONIE A. HASSEL - Principal | 0.20 Hrs | 565/hr | \$ 113.00 |
| SARAH A. HUCK - Associate | 4.20 Hrs | 415/hr | \$ 1,743.00 |
| | <u>4.40 Hrs</u> | | <u>\$ 1,856.00</u> |

DISBURSEMENTS
Through May 31, 2006

| | |
|--|------------------|
| Duplication Services | \$ 14.70 |
| Shipping | \$ 130.52 |
| TOTAL DISBURSEMENTS THIS MATTER | \$ 145.22 |

Re: QUALIFIED PLANS

File Number 013580-02000

Through May 31, 2006

| | |
|-----------------|------------------|
| <u>0.00 Hrs</u> | <u>\$ 650.00</u> |
|-----------------|------------------|

1701 Pennsylvania Avenue, N.W.

Suite 1200

Washington, D.C. 20006

FEI #52-1219029

DELPHI CORPORATION

| | |
|---|---------------------|
| TOTAL FEES | <u>\$ 74,582.00</u> |
| FEES DISCOUNTED UNDER BILLING ARRANGEMENT | \$ - 7,458.20 |
| TOTAL DISBURSEMENTS | \$ 6,827.72 |
| TOTAL DUE THIS STATEMENT | <u>\$ 73,951.52</u> |

PREVIOUS BILLS OUTSTANDING

| | | |
|-----------|----------|----------------------|
| 10027562 | 11/10/05 | 5,360.31 |
| 10028076 | 12/09/05 | 10,497.06 |
| 10028570 | 01/11/06 | 2,866.95 |
| 10029062 | 02/13/06 | 6,775.74 |
| 10029490 | 03/13/06 | 11,315.16 |
| 10029913 | 04/25/06 | 75,769.80 |
| 10030673 | 05/24/06 | 45,296.10 |
| TOTAL A/R | | <u>\$ 157,881.12</u> |

| | |
|-----------|----------------------|
| TOTAL DUE | <u>\$ 231,832.64</u> |
|-----------|----------------------|

GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue N.W.
Washington, DC 20006
Telephone: (202) 857-0620
Facsimile: (202) 659-4503
Special Employee Benefits Counsel for Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|-------------------------|
| ----- x | : | |
| In re: | : | |
| | : | Chapter 11 |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| ----- x | : | |

**SUMMARY OF PROFESSIONAL SERVICES RENDERED AND
DISBURSEMENTS INCURRED BY GROOM LAW GROUP, CHARTERED,
SPECIAL EMPLOYEE BENEFITS COUNSEL FOR THE DEBTORS, FOR THE
PERIOD FROM MAY 1, 2006 THROUGH MAY 31, 2006**

By Order dated November 4, 2005, the Bankruptcy Court authorized the employment and retention of Groom Law Group, Chartered ("Groom") as special employee benefits counsel to Debtors in the above-captioned action. Pursuant to that Order and in accordance with the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members in the above-captioned action, Groom hereby provides certain summary information regarding the professional services provided to Debtors by Groom for the period May 1, 2006 through and including May 31, 2006 (the "Compensation Period"). Additional detailed information regarding the professional services rendered and disbursements incurred is contained in the attached fee statements for the Compensation Period.

BRIEF DESCRIPTION OF PROFESSIONAL SERVICES RENDERED

The following is a summary of the professional services rendered by Groom during the Compensation Period. This summary is organized in accordance with Groom's internal system of project or work codes.

- **0004 – Debtor Representation:** During the Compensation Period, Groom provided Debtors with analysis and advice regarding plan contribution and funding, the 1113/1114 motion, filing required notices, and meeting with IRS, among other issues.
- **0005 – Bankruptcy Administration:** During the Compensation Period, Groom professionals ensured compliance with the Bankruptcy Court's rules, orders and procedures, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special employee benefits counsel to Debtors.

**SERVICES RENDERED BY GROOM LAW GROUP, CHARTERED
COMMENCING MAY 1, 2006 THROUGH MAY 31, 2006**

| <u>NAME</u> | <u>YEAR OF ADMISSION</u> | <u>RATE</u> | <u>HOURS</u> | <u>AMOUNT</u> |
|--------------------------------------|------------------------------|-------------|---------------|--------------------|
| <u>PARTNERS</u> | | | | |
| Gary M. Ford | 1977 | \$735 | .50 | 367.50 |
| Lonie A. Hassel | 1980 | \$565 | 111.80 | 63,280.00 |
| Thomas S. Gigot | 1984 | \$565 | 12.50 | 7,062.50 |
| Andree St. Martin | 1983 | \$565 | .60 | 339.00 |
| TOTAL PARTNERS | | | 125.40 | \$71,049.00 |
| <u>ASSOCIATES</u> | | | | |
| Paul E. Jacobson | 1999 | \$495 | 2.00 | 990.00 |
| Sarah A. Huck | 2000 | \$415 | 4.20 | 1,743.00 |
| Christina E. Crockett | 2004 | \$285 | 2.40 | 684.00 |
| TOTAL ASSOCIATES | | | 8.60 | \$3,417.00 |
| <u>PARAPROFESSIONALS</u> | | | | |
| Danielle E. Collins | N/A | \$145 | .80 | 116.00 |
| TOTAL PARA- PROFESSIONALS | | | 0.80 | \$116.00 |
| TOTAL | | | 134.80 | \$74,582.00 |
| TOTAL FEES AFTER 10% DISCOUNT | | | | \$67,123.80 |
| 80% OF FEES AFTER DISCOUNT | | | | \$53,699.04 |

ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
GROOM LAW GROUP, CHARTERED
COMMENCING MAY 1, 2006 THROUGH MAY 31, 2006

| Disbursements | Amount |
|----------------------------|-------------------|
| MEALS & ENTERTAINMENT | 12.40 |
| DUPLICATION | 133.80 |
| SHIPPING | 189.39 |
| RESEARCH SERVICES | 74.37 |
| POSTAGE | .63 |
| CAB | 20.00 |
| TELEPHONE (SPRINT TELECOM) | 36.45 |
| TRAVEL | 4,995.33 |
| MISCELLANEOUS | 715.35 |
| QUALIFIED PLANS | 650.00 |
| TOTAL | \$6,827.72 |

SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING MAY 1, 2006 THROUGH MAY 31, 2006

| MATTER CODE | DESCRIPTION | HOURS | AMOUNT | AMOUNT LESS 10% DISCOUNT |
|--------------|---------------------------|---------------|--------------------|--------------------------|
| 00004 | Debtor Representation | 130.60 | 72,726.00 | 65,453.40 |
| 00005 | Bankruptcy Administration | 4.40 | 1,856.00 | 1,670.40 |
| TOTAL | | 135.00 | \$74,582.00 | \$67,123.80 |